

# RADHE KRISHNA CLOTHINGS PRIVATE LIMITED

CIN No : U18209KA2016PTC093618

## DIRECTOR'S REPORT

To  
The Members of  
**M/s. RADHE KRISHNA CLOTHINGS PRIVATE LIMITED**  
NO.68, 69, Beratena Agrahara Village,  
Begur Hobli Bangalore South Taluk, Bangalore,  
Karnataka, India, 560102

The Board of Directors have pleasure in presenting the Directors' Report together with the Financial Statement for the financial year from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025 along with the annexure thereto and Report of Auditor's thereon.

### **1. FINANCIAL HIGHLIGHTS:**

The Company's financial performance for the financial year ended as on 31<sup>st</sup> March, 2025 is summarized below:

Particulars	Amount (In Hundreds)	
	2024-25	2023-24
Revenue from Operation	73,36,197.59	78,30,851.83
Other Income	11,904.09	21,739.45
<b>Gross Revenue</b>	<b>73,48,101.68</b>	<b>78,52,591.28</b>
Total Expenses	70,41,479.86	75,97,097.38
<b>Profit/(Loss) Before Taxation</b>	<b>3,06,621.83</b>	<b>2,55,493.90</b>
Current Tax	62,460.82	18,828.91
Taxation for earlier years	-	26,697.77
Provision for Deferred Tax Charge/ (Credit)	(3,941.38)	(5,715.21)
<b>Profit After Taxation</b>	<b>2,48,102.39</b>	<b>2,15,682.42</b>

**2. Web address, if any, where annual return referred to in sub-section (3) of section 92 has been placed:** Not Applicable as the Company does not have any website

### **3. BOARD MEETINGS**

**Number of meetings held during the year 2024 - 25**

Sr. No.	Date of meeting (DD/MM/YYYY)	Total Number of directors as on the date of meeting	Number of directors attended
1	10/06/2024	4	4
2	30/06/2024	4	4
3	05/09/2024	4	4
4	02/12/2024	4	4
5	25/03/2025	4	4

#### **4. COMMITTEE MEETINGS : Not Applicable**

#### **5. DIRECTOR'S RESPONSIBILITY STATEMENT**

Pursuant to Section 134 (5) of the Companies Act, 2013, the Directors confirm that:

- (i) In the preparation of the annual accounts for the year ended 31<sup>st</sup> March, 2025 the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (ii) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year 31<sup>st</sup> March, 2025 and of the profit of the company for that period;
- (iii) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) The directors had prepared the annual accounts for the period ended 31<sup>st</sup> March, 2025 on a going concern basis.
- (v) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.
- (vi) The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- (vii) Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the internal, statutory auditors, and external consultants, including audit of internal financial controls over financial reporting by the statutory auditors, and the reviews performed by management, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year.

#### **6. FRAUD:**

No fraud has been reported by the auditors in their report pursuant to provision of Section 143 ( 12 ) of the Companies Act, 2013.

#### **7. Disclosure of statement on declaration given by Independent Directors under section 149(6)**

Not Applicable as the Company is not required to appoint Independent Director

**8. Disclosure for Companies covered under section 178(1) on Directors appointment and remuneration including other matters provided under section 178(3)**

Not Applicable. Your Company is not governed by the provision of Section 178 of the Companies Act, 2013.

**9. STATUTORY AUDITORS**

The Company appointed M/s. S P D R & Associates LLP, Chartered Accountants (Firm Registration No. S200043) as Statutory Auditors of the Company to hold office from the conclusion of the AGM held on 30th September, 2022 until the conclusion of the Annual General Meeting to be held in calendar year 2027 on such remuneration as may be determined by the Board of Directors from time to time."

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments.

No fraud is reported by the auditor pursuant to Section 143 of the Companies Act, 2013.

Internal Audit provision is not applicable to the Company. The provision of cost audit does not apply.

**10. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

The Company has not provided guarantee or security for the loans availed by the others. The details of loans and investments, if any, required for the business purpose are mentioned in the notes to the financial statements. Members are requested to refer the same.

**11. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES**

All Contracts/arrangements/transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on arm's length basis. Your directors draw attention of the members to Notes to the Financial Statements which sets out related party disclosures.

All the necessary details of transaction entered with the related parties are herein below in form no.AOC-2 for your kind perusal and information.

Details of contracts or arrangements or	NOT APPLICABLE
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transactions not at arm's length basis	
(a) Name(s) of the related party and nature of relationship	
(b) Nature of contracts /arrangements /transactions	
(c) Duration of the contracts/ arrangements /transactions	
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	
(e) Justification for entering into such contracts or arrangements or transactions	
(f) Date of approval by the Board	
(g) Amount paid as advances, if any:	
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188	

Details of contracts or arrangements or transactions at arm's length basis					
(a) Name(s) of the related party and nature of relationship	<p>The names of the related party and nature of relationship is as under :</p> <table border="1"> <thead> <tr> <th>Name of the Related Party</th><th>Nature of Relationship</th></tr> </thead> <tbody> <tr> <td>Amba Auto Sales and Services Limited ( formerly known as Amba Auto</td><td>A Company in which the directors namely Mr. Rakesh Kumar Lohia, Mr. Pradeep Kumar Lohia and</td></tr> </tbody> </table>	Name of the Related Party	Nature of Relationship	Amba Auto Sales and Services Limited ( formerly known as Amba Auto	A Company in which the directors namely Mr. Rakesh Kumar Lohia, Mr. Pradeep Kumar Lohia and
Name of the Related Party	Nature of Relationship				
Amba Auto Sales and Services Limited ( formerly known as Amba Auto	A Company in which the directors namely Mr. Rakesh Kumar Lohia, Mr. Pradeep Kumar Lohia and				

	Sales and Services Private Limited )	Mr. Vikash Kumar Lohia are is interested directly. Upto 31 <sup>st</sup> March, 2025 entire 100% shareholding of Amba Auto Sales and Services Limited is held by the directors and their relatives directly or indirectly.
	Amba Garments Private Limited	A Company in which the directors namely Mr. Rakesh Kumar Lohia, Mr. Pradeep Kumar Lohia and Mr. Vikash Kumar Lohia are is interested directly. Upto 31 <sup>st</sup> March, 2025 entire 100% shareholding of Amba Garments Private Limited is held by the directors and their relatives directly or indirectly
(b) Nature of contracts /arrangements /transactions	Transaction for Purchase and Sales of Goods and Services	
(c) Duration of the contracts/ arrangements /transactions	Transaction is based on Purchase and Sales of Goods and Services.	
(d) Salient terms of the contracts or	As per billing terms and as agreed .	

arrangements or transactions including the value, if any	Normally transaction. The total amount of transactions carried out with related party is specified in the notes to the financial statements.
(e) Justification for entering into such contracts or arrangements or transactions	Transactions are entered at arms length and are not prejudicial to the interest of the Company. Further ease of convenience and management is also there
(f) Date of approval by the Board	28/03/2024
(g) Amount paid as advances, if any:	Nil
(h) Date on which the resolution was passed in general meeting as required under first proviso to section 188	Not Required.

## 12. STATE OF AFFAIRS

During the year under review, the Company's financial performance reflected a mixed trend of moderated revenues but improved profitability as compared to the previous year. Revenue from operations declined, registering a decrease of 6.32%. Other income also declined significantly. Consequently, the Company's gross revenue reduced by 6.43%.

Despite the decline in revenue, the Company achieved effective cost rationalisation. The sharper reduction in expenses compared to revenue resulted in an improvement in operating margins. The Company reported a Profit After Tax of Rs. 2,48,102.39 hundreds, registering a growth of 15.03%. Overall, despite a contraction in revenue, the Company's improved cost efficiency and disciplined financial management resulted in enhanced profitability during FY 2024-25.

## 13. RESERVES

The whole of the profit of Rs. 2,48,102.39 in hundreds has been transferred to the Reserves and Surplus.

## 14. DIVIDEND

No Dividend was declared for the current financial year due to insufficient profit.

## **15. MATERIAL CHANGES AND COMMITMENT IF ANY**

No material changes and commitments, if any, during the year under review which has an impact on future financial performance of the company or its operations.

There are no material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate on the date of this report

## **16. RISK MANAGEMENT POLICY**

The Company has a structured risk management policy. The Risk management process is designed to safeguard the organization from various risks through adequate and timely actions. It is designed to anticipate, evaluate and mitigate risks in order to minimize its impact on the business. The potential risks are inventorised and integrated with the management process such that they receive the necessary consideration during decision making.

## **17. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

- **Steps taken on Conservation of Energy and impact thereof:** Conservation of energy is an ongoing process in the Company. Every effort is made towards optimum utilization of energy. There were no additional investments made for the conservation of energy during the period under review.
- **Steps taken by the company for utilizing alternate sources of energy:** Nil.
- **Capital investment on energy conservation equipment:** There are no substantial additional investments and proposals for reduction in energy consumption at present. The same will be undertaken as and when necessary by the Company.

### **TECHNOLOGY ABSORPTION:**

- i) Efforts were made towards technology absorption: Nil
- ii) Benefits derived as a result of the above efforts, e.g. product improvement, cost reduction, product development, import substitution: Nil

iii) In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year), following information may be furnished:

a) Details of technology imported	-	Nil
b) Year of import	-	Nil
c) Whether the technology been fully absorbed	-	Nil
d) If not fully absorbed, areas where absorption has not taken place, and the reasons therefore	-	Nil
iv) Expenditure incurred on Research and Development	-	Nil

#### **FOREIGN EXCHANGE EARNINGS & OUTGO:**

The details regarding foreign exchange earnings and outgo, if any, is specified in the notes to the financial statements. Members are requested to refer the same.

#### **18. CORPORATE SOCIAL RESPONSIBILITY:**

The Company do not fall under the Criteria of Section 135 of the Companies Act, 2013.

#### **19. DISCLOSURE UNDER RULE 8 ( 5 ) OF COMPANIES (ACCOUNTS) RULES, 2014:**

##### **a) Change in Nature of Company Business:**

During the year under review there is no change in nature of Company Business.

##### **b) Details of Directors / Key Managerial Personnel Appointed / Resigned:**

During the year under the review, No Directors / Key Managerial Personnel were appointed / resigned.

The composition of the Board of Directors for the financial year was as follows:

<b>S.No</b>	<b>Name</b>	<b>Designation</b>	<b>DIN</b>
1	Pradeep Kumar Lohia	Director	01884529
2	Rakesh Kumar Lohia	Director	01884538
3	Vikash Kumar Lohia	Director	01884550
4	Vinit Kumar Pansari	Director	05274190



**c) Details of Subsidiary Companies / Joint Ventures / Associate Companies:**

During the year under review, there was no subsidiary / Joint Ventures / Associate Companies were there.

**d) Deposit:**

The Company has not invited any deposit other than the exempted deposit as prescribed under the provision of the Companies Act, 2013 and the rules framed there under, as amended from time to time. Hence there are no particulars to report about the deposit falling under Rule 8 (5) (v) and (VI) of Companies (Accounts) Rules, 2014.

**e) Details of Significant and Material Orders passed by Regulators or Courts or Tribunals:**

During the year under review there were no significant and material orders passed by any Regulators or Court or Tribunals which may have impact on the going concern status. No order has been passed by any Regulators or Court or Tribunals which may have impact on the Company's operation in future.

**f) Internal Financial Controls:**

Your Company has effective 'Internal Financial Controls' that ensure an orderly and efficient conduct of its business, including adherence to company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of reliable financial information.

There are adequate controls relating to strategic, operational, environmental and quality related aspects too.

While these controls have been effective through-out the year, these are reviewed on a periodic basis for any changes/ modifications to align to business needs

**20. PARTICULARS OF EMPLOYEES:**

The Particulars of employees required to be furnished pursuant to the provision of Companies Act, 2013 and Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

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

Pursuant to the requirements under the Prevention of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has enacted a Policy and Constituted Internal Complaints Committees.

As required under the Harassment Act, the following is a summary of sexual harassment during the financial year 2024 - 2025:

S. No.	Particulars	Remarks
1.	Number of sexual harassment complaints received in a year.	Nil
2.	Number of complaints disposed off during the year.	Nil
3.	Number of cases pending for more than 90 days.	Nil
4.	Number of awareness programs or workshops against sexual harassment conducted during the year.	0
5.	Nature of action taken by the employer or district officer with respect to the cases.	NA

## 22. MATERNITY BENEFIT ACT

The Company has complied with the provision of the Maternity Benefit act, 1961, including all applicable amendments and rules framed thereunder.

All eligible women employees are provided with maternity benefits as prescribed under the Maternity Benefit Act, 1961, including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave.

## 23. Number of employees as on the closure of financial year

There were total 111 number of Employees as at 31st March, 2025

Sr. No	Particulars	Number of Employees
1.	Female	48
2.	Male	63
3.	Transgender	0
Total		111

**24. DIRECTORS:**

As per the Articles of Association of the Company, no director is liable to retire by rotation.

**25. SHARE CAPITAL:**

The Authorized, Issued, Subscribed and Paid-up share capital of the Company remain unchanged during the year.

## **26. SECRETARIAL STANDARDS**

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

## **27. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONG WITH THEIR STATUS:**

No Application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year.

## **28. DETAILS OF DIFFERENCE BETWEEN OF AMOUNT OF VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE UNDERTAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTION, ALONG WITH REASONS THEREOF:**

Not Applicable.

## **29. COST RECORDS AND COST AUDIT:**

Your Company is not required to maintain cost records. The Provision of Cost Audit does not apply to the Company.

## **30. Secretarial auditor's remarks**

The Provision of Secretarial Audit does not apply to the Company.

## **31. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES**

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

### **32. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM**

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

### **33. HUMAN RESOURCES:**

Your Company treats its "human resources" as one of its most important assets. Your Company continuously invest in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

### **34. ACKNOWLEDGEMENTS**

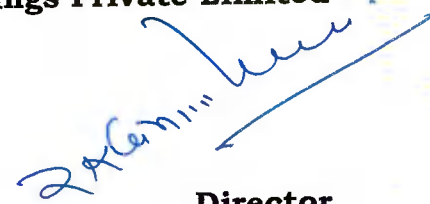
The Board wishes to place on record its grateful thanks for the assistance and support extended by all Government Authorities, Banks, shareholders and consultants of the Company.

Your directors express their appreciation for the dedicated and sincere services rendered by the employees of the Company.

**By Order of the Board of Directors  
For Radhe Krishna Clothings Private Limited**



**Director  
Vikash Kumar Lohia  
DIN : 01884550**



**Director  
Rakesh Kumar Lohia  
DIN : 01884538**

**Place : Bangalore**

**Date : 12<sup>th</sup> September, 2025**

**INDEPENDENT AUDITOR'S REPORT**

**To the Members of  
M/s Radhe Krishna Clothings Private Limited  
Bangalore**

**Report on the Audit of the Standalone Financial Statements**

**Opinion**

We have audited the accompanying standalone financial statements of **M/s Radhe Krishna Clothings Private Limited** ("the Company") which comprise the Balance Sheet as at March 31<sup>st</sup>, 2025, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under section 133 of the Act and other accounting principles generally accepted in India of the state of affairs of the Company as at **March 31<sup>st</sup>, 2025**, its Profit or Loss and its cash flows for the year ended on that date.

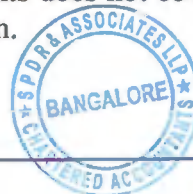
**Basis of opinion**

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provision of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion on the standalone financial statements.

**Information Other than the Standalone Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the standalone financial statements and our auditor's report thereon.

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





## Management's Responsibility for the Financial Statements

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

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of directors are responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibility for the Audit of the Standalone Financial Statements

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

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

- To Identify and assess the risk of material misstatements of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- To obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- To evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- To conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- To evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair representation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial Statements.

## Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the "Annexure A", a statement on the matters specified in paragraph 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- e) On the basis of the written representations received from the directors as on March 31<sup>st</sup>, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31<sup>st</sup>, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in Annexure "B".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us
- i. The Company does not have any pending litigations which would impact its financial position
  - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
  - iii. There were no amounts which were required to be transferred to the investor Education and Protection Fund by the Company.
  - iv. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.
  - b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and
  - c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) contain any material mis-statement.
  - v. The Company has neither declared nor paid any dividend during the year.



- vi. The Company has maintained its books of account using accounting software with an audit trail (edit log) feature. However, due to limitations in accessibility of system logs and controls, we were unable to independently verify whether the audit trail feature was operated throughout the year without tampering. Our reporting is therefore based solely on the information and explanations provided by the management.

As the proviso to Rule 3(1) of the Companies (Accounts) Rules 2014 is applicable from 1st April 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules 2014 on preservation of audit trail as per statutory requirements for record retention is not applicable for the financial year ending 31st March 2025.

**For S P D R & Associates LLP**

**Chartered Accountants**

Firm Registration No: S200043



**Sunil Kumar**

**Partner**

Membership No: 095398

Place: Bangalore

Date: 12th September 2025

UDIN: 25095398BMLAMM9080

**ANNEXURE A TO THE AUDITOR'S REPORT**

Annexure referred to an Independent Auditor's Report to the members of the **M/s. Radhe Krishna Clothings Private Limited** on the financial statements for the year ended March 31<sup>st</sup>, 2025

We report that:

1. (a) The Company has maintained proper records showing full particulars, including quantitative details and the situation of fixed assets.  
  
(b) According to the information and explanations given to us, physical verification of Fixed Assets has been carried out by the management at reasonable intervals and no material discrepancies have been noticed on such verification.  
  
(c) According to the information and explanations given to us and the records examined by us, we report that the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company.  
  
(d) The Company has not revalued its property, Plant and Equipment(Including rights of use assets) or intangible assets or both during the year
2. According to the information and explanation given to us, the management has conducted physical verification of inventory at reasonable intervals during the year and there were no material discrepancies noticed during the physical verification of inventory.
3. The company has not granted any loans, secured or unsecured to companies, firms, limited liability partnerships, or other parties covered in the register maintained under Section 189 of the Act and hence reporting under Para 3(iii)(a),3(iii)(b) & 3(iii)(c) of the Order does not arise.
4. The Company has neither granted any loans, nor it has provided any guarantees and securities as covered under Section 185, nor it has made any investments, as covered under the provisions of Section 186 of the Act and hence reporting under Para 3(iv) of the Order does not arise.
5. The Company has been sanctioned working capital limits in excess of five crore rupees(at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets; quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with books of account of the company.
6. The Company has not accepted deposits from the public and hence reporting under Para 3(v) of the Order does not arise.
7. The maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of Section 148 of the Act, for the services rendered and products sold by the Company and hence reporting under Para 3(vi) of the Order does not arise.





8. In respect of statutory dues:

According to the information and explanation given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Goods and Services tax, Provident Fund, Income Tax, Value Added tax, Duty of Customs, Service Tax, Cess and other material statutory dues if applicable have been deposited during the year by the Company with the appropriate authorities.

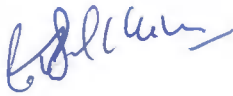
According to the information and explanation given to us, and the records of the company examined by us, there are no disputed dues of GST, Customs Duty, Service Tax, Wealth Tax, Value Added Tax, Excise Duty, and Cess.

9. In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to the bank.
10. The Company has not raised any sums of money by way of an initial public offer or further public offer (including debt instruments). The term loans raised during the year were applied for the purposes for which those were raised.
11. According to the information and explanations are given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
12. The Provisions of Section 197 read with Schedule V of the Act for managerial remuneration is not applicable and hence reporting under Para 3(vi) of the Order does not arise.
13. In our opinion and according to the information and explanations are given to us, the Company is not a Nidhi company and hence reporting under Para 3(xii) of the Order does not arise.
14. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
16. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him and hence reporting under Para 3(xv) of the Order does not arise.
17. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act 1934.
18. The company has not incurred cash losses during the financial year covered by our audit and in the immediately preceding financial year.



19. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, and to our knowledge of the board of directors the auditor's knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that no material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
20. The Provisions of Section 135 (6) of the Companies Act, 2013 is not applicable and hence reporting under Para 3(xx) of the Order does not arise.
21. There are no any other group companies exists, hence reporting under Para 3(xxi) of the Order is not applicable for the year.

**For S P D R & Associates LLP**  
**Chartered Accountants**  
Firm Registration No: S200043



**Sunil Kumar**  
**Partner**  
Membership No: 095398  
Place: Bangalore  
Date: 12th September 2025  
UDIN: 25095398BMLAMM9080





**Annexure “B” to the Independent Auditor’s Report**

Referred to in paragraph 2 (f) under ‘Report on other legal and regulatory requirements’ section of our report to the Members of **M/s. Radhe Krishna Clothings Private Limited** of even date **31<sup>st</sup> March, 2025**.

**Report on the internal financial controls over financial reporting under clause (i) of sub - section 3 of section 143 of the Act**

We have audited the internal financial controls over financial reporting of the Company as of 31<sup>st</sup> March, 2025, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

**Management’s responsibility for internal financial controls**

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

**Auditors’ responsibility**

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial control system over financial reporting.

**Meaning of internal financial controls over financial reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

**Inherent limitations of internal financial controls over financial reporting**

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

**Opinion**

In our opinion to the best of our information and according to the information and explanations given to us, the Company has, broadly, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31<sup>st</sup> March, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For S P D R & Associates LLP****Chartered Accountants**

Firm Registration No: S200043

**Sunil Kumar****Partner**

Membership No: 095398

Place: Bangalore

Date: 12th September 2025

UDIN: 25095398BMLAMM9080





**Radhe Krishna Clothings Private Limited**  
**CIN: U18209KA2016PTC093618**

No 68,69 Beratena Agrahara Village, Begur Hobli  
Bangalore South Taluk, Bangalore-560102

**Balance Sheet as at March 31,2025**

(₹ in hundreds)

Particulars	Note No	March 31,2025	March 31,2024
<b>Equity and Liabilities</b>			
<b>Shareholder's Funds</b>			
(a) Share Capital	2	50,000.00	50,000.00
(b) Reserves and Surplus	3	7,25,322.47	5,33,958.87
(c) Money Received Against Share Warrants		-	-
<b>Share Application Money Pending for Allotment</b>		-	-
<b>Non-Current Liabilities</b>			
(a) Long-Term Borrowings	4	12,54,198.94	13,36,460.59
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>Current Liabilities</b>			
(a) Short-Term Borrowings	5	13,02,297.79	17,50,993.31
(b) Trade Payables			
- Total Outstanding dues of Creditors other than micro enterprises and small enterprises	6	12,13,351.96	3,51,049.93
(c) Other Current Liabilities	7	93,079.61	52,793.68
<b>Total Equity &amp; Liabilities</b>		<b>46,38,250.76</b>	<b>40,75,256.38</b>
<b>Assets</b>			
<b>Non-Current Assets</b>			
<b>(a) Property, Plant &amp; Equipment</b>			
(i) Tangible Assets	8	7,19,315.06	7,40,361.12
(ii) Intangible Assets	9	1,418.34	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible assets Under Development		-	-
(b) Non-Current Investments	10	250.00	250.00
(c) Deferred Tax Assets (Net)	11	15,088.02	11,146.64
(d) Long Term Loans and Advances	12	26,923.33	26,923.33
(e) Other Non-Current Assets		-	-
<b>Current Assets</b>			
(a) Current Investments		-	-
(b) Inventories	13	22,74,817.56	19,87,153.89
(c) Trade Receivables	14	12,16,361.44	9,50,913.81
(d) Cash and Bank Equivalents	15	45,053.12	43,238.78
(e) Short-Term Loans and Advances		-	-
(f) Other Current Assets	16	3,39,023.90	3,15,268.81
<b>Total Assets</b>		<b>46,38,250.76</b>	<b>40,75,256.38</b>

Notes 1 to 25 form an integral part of these financial statements

Subject to our report of even date

For S P D R & Associates LLP

Chartered Accountants

Firm Reg. No.: S200043

*(Signature)*

CA Sunil Kumar

Partner

Membership No. : 095398

Place: Bangalore

Date: 12<sup>th</sup> September 2025



For and on behalf of Board of Directors of  
Radhe Krishna Clothings Private Limited

For RADHE KRISHNA CLOTHINGS PVT. LTD

Vikash Kumar Lohia

Director

DIN No:01884550

Place: Bangalore

Date: 10<sup>th</sup> September 2025

Rakesh Kumar Lohia

Director

DIN No:01884538

Place: Bangalore

Date: 10<sup>th</sup> September 2025



**Radhe Krishna Clothings Private Limited****CIN: U18209KA2016PTC093618**No 68,69 Beratena Agrahara Village,Begur Hobli  
Bangalore South Taluk, Bangalore-560102**Statement of Profit & Loss for the year ended March 31,2025****(₹ in hundreds)**

<b>Particulars</b>	<b>Note No</b>	<b>March 31,2025</b>	<b>March 31,2024</b>
<b><u>Income :</u></b>			
Revenue From Operations	17	73,36,197.59	78,30,851.83
Other Income	18	11,904.09	21,739.45
<b>Total Revenue</b>		<b>73,48,101.68</b>	<b>78,52,591.28</b>
<b><u>Expenses:</u></b>			
Cost of Material Consumed	19	52,05,470.25	58,34,144.17
Change in inventory of finished goods	20	(1,92,185.67)	-1,92,657.24
Financial Cost	21	3,77,361.95	3,56,233.80
Employee Benefit Expense	22	2,69,178.30	2,30,419.07
Depreciation and Amortization Expenses	23	92,413.58	1,03,193.20
Administrative & Operating Expenses	24	12,89,241.44	12,65,764.38
<b>Total Expenses</b>		<b>70,41,479.86</b>	<b>75,97,097.38</b>
Profit Before Exceptional and Extraordinary Items and Taxes		3,06,621.83	2,55,493.90
Exceptional Items		-	-
Profit Before Extraordinary Items and Taxes		3,06,621.83	2,55,493.90
Extraordinary Items		-	-
Profit Before Taxes		<b>3,06,621.83</b>	<b>2,55,493.90</b>
<b><u>Tax Expense:</u></b>			
-Current Tax		62,460.82	18,828.91
-Excess/Short Provision of Income Taxes of earlier years		-	26,697.77
-Deferred Tax Charge/(Credit)		(3,941.38)	(5715.21)
Profit/(Loss) for the period		<b>2,48,102.39</b>	<b>2,15,682.42</b>
Earning per share:(equity share, par value of ₹ 10 each)			
(1) Basic		49.62	43.14
(2) Diluted		49.62	43.14

**Notes 1 to 25 form an integral part of these financial statements****Subject to our report of even date****For S P D R & Associates LLP**

Chartered Accountants

Firm Reg. No.: S200043

**CA Sunil Kumar**

Partner

Membership No. : 095398

Place: Bangalore

Date: 12<sup>th</sup> September 2025**For and on behalf of Board of Directors of  
Radhe Krishna Clothings Private Limited**

For RADHE KRISHNA CLOTHINGS PVT. LTD

**Vikash Kumar Lohia**

Director

DIN No:01884550

Place: Bangalore

Date: 10<sup>th</sup> September 2025**Rakesh Kumar Lohia**

Director

DIN No:01884538

Place: Bangalore

Date: 10<sup>th</sup> September 2025

**Radhe Krishna Clothings Private Limited****CIN: U18209KA2016PTC093618**No 68,69 Beratena Agrahara Village,Begur Hobli  
Bangalore South Taluk, Bangalore-560102**Cash Flow Statement for the year ended March 31,2025**

(₹ in hundreds)

Particulars	March 31,2025	March 31,2024
<b>I. Cash flows from Operating Activities</b>		
Profit Before Taxes	3,06,621.83	2,55,493.90
<b>Adjustment for:</b>		
Depreciation and Amortisation Expense	92,413.58	1,03,193.20
<b>Operating profit before Working Capital Changes</b>	<b>3,42,296.62</b>	<b>3,58,687.10</b>
<b>Changes in Working Capital</b>		
Inventories	(2,87,663.67)	(3,12,267.24)
Trade Receivables	(2,65,447.63)	(7,16,951.46)
Loans, Advances & Other Assets	(23,755.09)	(88,832.74)
Trade Payables	8,62,302.03	(1,27,900.03)
Other Current Liabilities	40,285.93	22,105.86
	<b>3,25,721.57</b>	<b>(12,23,845.61)</b>
Income Tax Paid	(62,460.82)	(45,526.68)
<b>Net Cash from/(used) in operating activities</b>	<b>6,05,557.36</b>	<b>(9,10,685.19)</b>
<b>II.Cash flows from Investing Activities</b>		
Payments towards capital expenditure	(72,785.86)	(1,42,675.60)
<b>Net Cash from/(used) in investing activities</b>	<b>(72,785.86)</b>	<b>(1,42,675.60)</b>
<b>III.Cash flows from Financing Activities</b>		
<b>Proceeds from issue of Shares</b>		
Proceed from Long Term & Short Term Borrowing	(5,30,957.09)	10,01,531.57
<b>Net Cash from/(used)in financing activities</b>	<b>(5,30,957.09)</b>	<b>10,01,531.57</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>1,814.42</b>	<b>(51,829.22)</b>
Cash and cash equivalents at the beginning of the year	43,238.69	95,067.95
<b>Cash and cash equivalents at the end of the year</b>	<b>45,053.12</b>	<b>43,238.69</b>

Notes 1 to 25 form an integral part of these financial statements

Subject to our report of even date

for S P D R &amp; Associates LLP

Chartered Accountants

Firm Reg. No.: S200043

CA Sunil Kumar

Partner

Membership No. : 095398

Place: Bangalore

Date: 12th September 2025

For and on behalf of Board of Directors of  
Radhe Krishna Clothings Private Limited

For RADHE KRISHNA CLOTHING PVT. LTD

For RADHE KRISHNA CLOTHING PVT. LTD

Rakesh Kumar Lohia

DIN No:01884550

Place: Bangalore

Date: 10th September 2025

Rakesh Kumar Lohia

Director

DIN No:01884538

Place: Bangalore

Date: 10th September 2025

## **RADHE KRISHNA CLOTHINGS PRIVATE LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON MARCH 31, 2025**

#### **Background**

Radhe Krishna Clothings Private Limited ("the Company") was incorporated on 26th May 2016, under the Companies Act, 2013 as a company limited by shares. The Company has its registered office in Bangalore, Karnataka, India.

The Company is engaged in the business of manufacturing readymade garments and to do all incidental acts and things necessary for the attainment of foregoing objects.

#### **1. Summary of significant accounting policies**

##### **(i) Basis of preparation of financial statements**

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

These accounts have been prepared under the historical cost convention and on the basis of a going concern & accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

##### **(ii) Use of Estimates**

The preparation of the financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and reported amounts of revenues and expenses for the period. Accounting estimate could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to financial statements.

##### **(iii) Property, Plant and Equipment**

Property, Plant and Equipment are stated at cost of acquisition less accumulated depreciation. Relevant incidental costs are capitalized till the assets are ready to be put to use. Financing costs relating to acquisition of property, plant and equipment, which necessarily take the substantial period of time to get ready for intended use, are also included to the extent related to the period till such assets are ready to be put to use

##### **(iv) Depreciation on Property, Plant and Equipment**

Depreciation has been provided on the Fixed Asset using WDV method and in accordance with the useful life of the asset as prescribed under Schedule II of the Companies Act, 2013.

In respect of additions/ deletions of fixed assets and intangible assets, depreciation is being charged on a pro-rata basis from/ till the date of such addition / deletion.

##### **(v) Revenue Recognition:**

Revenue from sale of goods is recognized when the seller has transferred the property in the goods to the buyer for a consideration, with the transfer of significant risks and rewards of ownership to the buyer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods

##### **(vi) Foreign Currency Transactions and Translations**

Foreign currency transactions are recorded at the rates of exchange prevailing on the dates of the respective transactions. Exchange differences arising on foreign exchange transactions settled during the year are recognised in the Statement of Profit and Loss of the year.

Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rates on that date. The resultant exchange differences are recognized in the Statement of Profit and Loss.

All monetary assets and liabilities in foreign currency are restated at the end of accounting period.

Non-monetary items which are carried in terms of historical cost denominated in foreign currency are reported using exchange rate at the date of the transaction.





## **RADHE KRISHNA CLOTHINGS PRIVATE LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON MARCH 31, 2025**

#### **(vii) Provision for Taxation**

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the Income Tax Law) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward losses under Taxation Laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably/ virtually certain (as the case may be) to be realized.

Assets and liabilities representing current and deferred tax are disclosed on a net basis where there is a legally enforceable right to set off and where the management intends to settle the asset or liability on a net basis.

#### **(viii) Provisions and Contingent Liabilities**

A Provision is recognized when the enterprise has a present obligation as a result of past event, and is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimates can be made. Provisions are not discounted to their present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. A disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

#### **(ix) Leases**

Lease payments under operating leases are recognized as an expense in the Statement of Profit and Loss over the lease term. The Company has not entered into transactions which are in the nature of financial lease during the year.

#### **(x) Earning per share**

The basic earnings per share are computed by dividing the net profit attributable to equity shareholders for the period by the weighted average number of equity shares outstanding during the period.

#### **(xi) Impairment of Assets**

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the Statement of Profit and Loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed, and the asset is reflected at the recoverable amount. An impairment loss is reversed only to the extent that the carrying amount of asset does not exceed the net book value that would have been determined, if no impairment loss had been recognized.

#### **(xii) Cash Flow Statement**

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

#### **(xiii) Cash and cash equivalents**

Cash and cash equivalents includes cash in hand, demand deposits with banks with original maturities of three months or less.



## Notes to Financial Statement for the year ended March 31,2025

## 2. Share Capital

(₹ in hundreds)

Particulars	March 31,2025	March 31,2024
<b>Authorized Capital</b>		
20,00,000 Equity Shares of Rs. 10/- each.	2,00,000	2,00,000
<b>Issued, Subscribed &amp; Paid Up Capital</b>		
5,00,000 Equity Shares of Rs. 10 each fully paid up	50,000	50,000
<b>Total</b>	<b>50,000</b>	<b>50,000</b>

## (a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares	March 31,2025	March 31,2024
Number of shares as at the beginning	5,00,000	5,00,000
Add: Shares allotted during the period	-	-
Number of shares as at the end	<b>5,00,000</b>	<b>5,00,000</b>

## (b) The rights, preferences and restrictions attaching to each class of shares

## Equity Shares:

The Company has only one class of equity shares referred to as equity shares having a par value of Rs 10.

Each holder of the equity share, as reflected in the records of the Company as of the date of the shareholder meeting, is entitled to one vote in respect of each share held for all matters submitted to vote in the shareholder meeting.

## (c) Details of shareholders' holding more than 5% of equity shares as at March 31, 2025 as follows

Name of the shareholder	No. of shares	% held as at 31/03/2025
Mr.Pradeep Kumar Lohia	1,50,571.00	30.11
Mr. Vikash Kumar Lohia	1,74,714.00	34.94
Mr.Rakesh Kumar Lohia	1,74,715.00	34.94
<b>Total</b>	<b>5,00,000.00</b>	<b>100.00</b>

(d) There have been no buy back of shares, issue of shares by way of bonus shares or issue of shares pursuant to contract without payment being received in cash for the period of five years immediately preceding the balance sheet date.

## 3. Reserves &amp; Surplus

Particulars	March 31,2025	March 31,2024
<b>Surplus in the Statement of Profit and Loss</b>		
Balance as per last Financial Statements	4,13,958.87	1,98,276.45
Add: Profit for the year	2,48,102.39	2,15,682.42
Add: Securities Premium Account	1,20,000.00	1,20,000.00
Add : Prior period adjustment	56,738.79	-
<b>Total</b>	<b>7,25,322.47</b>	<b>5,33,958.87</b>



## Notes to Financial Statement for the year ended March 31, 2025

## 4. Long Term Borrowings

Particulars	March 31, 2025	March 31, 2024
<b>Secured Loan</b>		
From Bank	5,45,260.37	6,73,387.19
Loan from Saraswath Bank 129	-	15,513.92
Loan from Saraswath Bank 142	-	33,610.01
Loan from Saraswath Bank 150	-	32,965.26
Loan from Saraswath Bank 244	31,000.00	49,000.00
Loan from Saraswath Bank 50116	84,900.00	97,628.00
Loan from Saraswath Bank 21594	2,87,500.00	4,37,500.00
Loan from Saraswath Bank 65741	37,500.00	7,170.00
Bank Loan	1,04,360.37	-
<b>Unsecured Loans</b>	7,08,938.57	6,63,073.40
Advani Pvt Ltd	-	32,000.00
Akarsh Auto Pvt Ltd	14,826.50	28,563.50
Dolly Banka	70,000.00	50,000.00
Lithops Technologies Pvt Ltd.	-	20,000.00
Pradeep Kumar Lohia-Loan	25,000.00	25,000.00
Rachna Lohia	6,000.00	6,000.00
Rakesh Kumar Lohia-Loan	1,11,366.81	26,522.84
Royal Premium Developers Pvt Ltd	53,375.00	53,037.50
Sarita Devi Banka	1,00,000.00	1,00,000.00
Shilpy Lohia	4,000.00	4,000.00
Uma Shankar Banka	80,000.00	80,000.00
Vijay Kumar Banka	57,018.92	57,500.42
Vikash Kumar Lohia-Loan	1,57,351.34	1,80,449.14
Vinit Kumar Pansari	30,000.00	-
<b>Total</b>	<b>12,54,198.94</b>	<b>13,36,460.59</b>

## 5. Short Term Borrowings (Secured)

Particulars	March 31, 2025	March 31, 2024
Bank Overdraft -211	13,02,297.79	17,50,993.30
<b>Total</b>	<b>13,02,297.79</b>	<b>17,50,993.31</b>

## 6. Trade Payable

Particulars	March 31, 2025	March 31, 2024
Trade Payables		
For Goods & Expenses	12,13,351.96	3,51,049.93
<b>Total</b>	<b>12,13,351.96</b>	<b>3,51,049.93</b>

## 6a. Ageing for trade payable outstanding as at March 31, 2025 is as follows:

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 year	1-2 year	2-3- year	More than 3 Years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	12,13,351.96	-	-	-	12,13,351.96
(iii) Disputed dues- MSME	-	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-	-
<b>Total</b>	-	12,13,351.96	-	-	-	12,13,351.96
Accrued expenses						-
<b>Total</b>						12,13,351.96



Notes to Financial Statement for the year ended March 31, 2025

6b. Ageing for trade payable outstanding as at March 31, 2024 is as follows:

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 year	1-2 year	2-3- year	More than 3 Years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	3,51,049.93	-	-	-	3,51,049.93
(iii) Disputed dues- MSME	-	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-	-
<b>Total</b>	-	3,51,049.93	-	-	-	3,51,049.93
<b>Accrued expenses</b>						
<b>Total</b>						3,51,049.93

## 7. Other Current Liabilities

Particulars	March 31, 2025	March 31, 2024
Audit Fee Payable	720.00	720.00
Salary Payable	24,212.97	28,681.18
Statutory Liabilities	5,685.82	4,563.59
Provision for Income Tax	62,460.82	18,828.91
<b>Total</b>	<b>93,079.61</b>	<b>52,793.68</b>



**the Krishna Clothings Private Limited**  
**Statement of Financial Position for the year ended March 31, 2025**

**Intangible Assets**

Sl. No.	Name of the Asset	Gross Block of the Asset			Depreciation			Net Block	
		Opening Balance as on 01.04.2024	Additions till 31-03-2025	Deletions till 31-03-2025	Total as on 31.03.2025	Accumulated Depreciation as on 01.04.2024	Depreciation till 31-03-2025	Deletion till 31-03-2025	Accumulated Depreciation as on 31.03.2025
									As on 31.03.2025
									As on 31.03.2024
1	Computers	46,930.11	4,528.04	-	51,458.15	36,981.95	7,721.15	-	44,703.10
2	Furniture & Fixture	1,35,532.52	1,665.70	-	1,37,198.22	88,397.90	12,356.72	-	1,00,754.62
3	Electrical Equipment	95,478.17	2,239.72	-	97,717.89	44,876.07	13,489.42	-	58,365.49
4	Plant & Machinery	6,26,096.69	62,934.06	-	6,89,030.75	4,02,519.33	42,781.90	-	4,45,301.23
5	Building	3,23,133.05	-	-	3,23,133.05	1,54,034.17	16,064.39	-	1,70,098.56
6	Land	2,40,000.00	-	-	2,40,000.00	-	-	-	-
		<b>14,67,170.54</b>	<b>71,367.52</b>	<b>-</b>	<b>15,38,538.06</b>	<b>7,26,809.42</b>	<b>92,413.58</b>	<b>-</b>	<b>8,19,223.00</b>
									<b>7,19,315.06</b>
									<b>7,40,361.12</b>





Notes to Financial Statement for the year ended March 31, 2025

## 9. Intangible Assets

(₹ in hundreds)

Particulars	March 31, 2025	March 31, 2024
Technical Services	1,418.34	-
<b>Total</b>	<b>1,418.34</b>	<b>-</b>

## 10. Non-Current Investments

(₹ in hundreds)

Particulars	March 31, 2025	March 31, 2024
Shares in Saraswat Bank	250.00	250.00
<b>Total</b>	<b>250.00</b>	<b>250.00</b>

## 11. Deferred Tax Assets

Particulars	March 31, 2025	March 31, 2024
Deferred Tax Assets	15,088.02	11,146.64
<b>Total</b>	<b>15,088.02</b>	<b>11,146.64</b>

## 12. Long Term Loans and Advances

Particulars	March 31, 2025	March 31, 2024
Unsecured, considered good		
Bescom Deposit	11,923.33	11,923.33
Rent Deposit	15,000.00	15,000.00
<b>Total</b>	<b>26,923.33</b>	<b>26,923.33</b>

## 13. Inventories

Particulars	March 31, 2025	March 31, 2024
Inventories		
Raw Materials	7,97,522.00	7,02,044.00
WIP & Finished Goods	14,77,295.56	12,85,109.89
(As taken, valued and certified by Directors)		
<b>Total</b>	<b>22,74,817.56</b>	<b>19,87,153.89</b>

## 14. Trade Receivables

Particulars	March 31, 2025	March 31, 2024
Due from others:		
Secured, considered good	12,16,361	9,50,914
Unsecured, considered doubtful	-	-
Less: Allowance for doubtful debts	-	-
<b>Total</b>	<b>12,16,361.44</b>	<b>9,50,913.81</b>

## 14a. Ageing for Trade Receivables as on March 31, 2025:

Particulars	Outstanding for following periods from due date of payment						Total
	Not Due	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 Years	
(i) Undisputed Trade Receivables- Considered Good	-	12,16,361.44	-	-	-	-	12,16,361.44
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
<b>Sub-total</b>	-	<b>12,16,361.44</b>	-	-	-	-	<b>12,16,361.44</b>
Unbilled receivable							-
<b>Total</b>							<b>12,16,361.44</b>

## 14b. Ageing for Trade Receivables as on March 31, 2024:

Particulars	Outstanding for following periods from due date of payment						Total
	Not Due	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 Years	
(i) Undisputed Trade Receivables- Considered Good	-	9,50,913.81	-	-	-	-	9,50,913.81
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
<b>Sub-total</b>	-	<b>9,50,913.81</b>	-	-	-	-	<b>9,50,913.81</b>
Unbilled receivable							-
<b>Total</b>							<b>9,50,913.81</b>

## 15. Cash and Cash Equivalents

Particulars	March 31, 2025	March 31, 2024
<b>Cash-in-Hand</b>		
Cash in Hand	21,248.56	17,436.44
<b>Sub Total (A)</b>	<b>21,248.56</b>	<b>17,436.44</b>
<b>Bank Balance</b>		
Balances with Banks		
in Current account	1,912.74	3,910.53
<b>Other Bank Balances</b>		
- in Deposits Accounts less than twelve months maturity	21,891.82	21,891.82
- in Deposits Accounts more than twelve months maturity	23,804.56	25,802.35
<b>Sub Total (B)</b>	<b>25,804.56</b>	<b>25,802.35</b>
<b>Total</b>	<b>45,053.12</b>	<b>43,238.78</b>



## 16. Other Current Assets

Particulars	March 31, 2025	March 31, 2024
Salary Advance	1,370.09	400.00
Balance with Revenue Authorities	3,26,242.78	2,98,146.96
Interest Receivable	6,411.03	4,721.85
Advance Tax	5,000.00	12,000.00
<b>Total</b>	<b>3,39,023.90</b>	<b>3,15,268.81</b>



Notes to Financial Statement for the year ended March 31,2025

## 17. Revenue from Operations

(₹ in hundreds)

Particulars	March 31,2025	March 31,2024
Sale of Products	73,36,197.59	78,30,851.83
<b>Total</b>	<b>73,36,197.59</b>	<b>78,30,851.83</b>

## 18. Other Income

Particulars	March 31,2025	March 31,2024
Interest from Bank Deposit	1,876.87	1,845.90
Discount Received	9,527.22	522.36
Interest from Security Deposit	-	259.70
Other Income	500.00	19,111.49
<b>Total</b>	<b>11,904.09</b>	<b>21,739.45</b>

## 19. Cost of Products and Services Consumed

Particulars	March 31,2025	March 31,2024
Opening Stock	7,02,044.00	5,82,434.00
Add: Purchases	48,88,362.65	56,27,576.25
Add: Wages	1,14,124.28	1,02,888.31
Add: Job Work Expenses	2,30,206.86	1,03,662.51
Add: Freight Inward	68,254.46	1,19,627.10
Less: Closing Stock	7,97,522.00	7,02,044.00
<b>Total</b>	<b>52,05,470.25</b>	<b>58,34,144.17</b>

## 20. Change in inventory of finished goods and work in progress

Particulars	March 31,2025	March 31,2024
Opening Stock	12,85,109.89	10,92,452.65
Less: Closing Stock	14,77,295.56	12,85,109.89
<b>Total</b>	<b>-1,92,185.67</b>	<b>-1,92,657.24</b>

## 21. Financial Cost

Particulars	March 31,2025	March 31,2024
Interest on Over Draft	1,20,949.44	89,884.06
Bank Charges	3,380.66	10,652.09
Loan Processing Charges	9,065.35	190.00
Bill Discounting Charges	1,44,510.40	1,47,511.95
Interest on Term Loan	99,456.10	1,07,995.70
<b>Total</b>	<b>3,77,361.95</b>	<b>3,56,233.80</b>

## 22. Employment Benefit Expenses

Particulars	March 31,2025	March 31,2024
Staff Salary	2,39,130.18	2,08,377.35
Staff Welfare Expenses	9,622.24	5,455.47
Employer ESI Contribution	3,869.49	3,424.37
Employer EPF Contribution	11,786.13	10,189.94
Bonus	1,600.00	-
Gratuity	3,170.26	2,971.94
<b>Total</b>	<b>2,69,178.30</b>	<b>2,30,419.07</b>



**23. Depreciation & Amortization Expenses**

(₹ in hundreds)

Particulars	March 31,2025	March 31,2024
Depreciation	92,413.58	1,03,193.20
<b>Total</b>	<b>92,413.58</b>	<b>1,03,193.20</b>

**24. Administrative & Operating Expenses**

Particulars	March 31,2025	March 31,2024
Administrative Expenses	981.79	940.04
Auditor Remuneration	800.00	800.00
Computer Maintanance Charges	2,848.93	515.93
Conveyance	50,384.10	40,874.89
Courier and Postage Charges	6,063.67	7,833.31
Discount Allowed	13.38	1,757.16
Donation	-	45.00
Factory Maintenance	13,523.23	21,112.15
Freight Outward	1,652.67	-
Insurance Expenses	6,873.89	23.42
Job Work Charges	10,11,588.16	10,41,110.27
Medical Expenses	39.25	97.44
Office Maintanace	58.26	4,336.51
Other Expenses	55,599.14	12,627.13
Power and Fuel	65,438.34	69,192.71
Printing and Stationery	9,321.95	20,624.30
Professional Fees	19,054.11	11,018.84
Rate Fee & Taxes	3,120.44	152.41
Rent	22,200.00	21,090.00
Rent on Machinery	715.00	-
Repair and Maintenance	7,904.99	4,345.67
Telephone Charges	901.28	840.00
Testing and Inspection	7,866.34	4,532.47
Trade License Renewal Charges	450.00	150.00
Travelling Expenses	1,842.52	1,744.73
<b>Total</b>	<b>12,89,241.44</b>	<b>12,65,764.38</b>



## Computation of Deferred Income Tax

(₹ in hundreds)

	Particulars	March 31,2025	31-Mar-24	Difference
A	Book Value of Assets	4,79,315.06	5,00,361.12	(21,046.06)
B	WDV as per IT Act	5,37,345.92	5,43,232.81	(5,886.89)
<b>A-B=C</b>	<b>Difference</b>	<b>(58,030.86)</b>	<b>(42,871.69)</b>	<b>(15,159.17)</b>
D	Book value of Preliminary exp	-	-	-
E	Income tax value of Preliminary exp	-	-	-
<b>D-E=F</b>	<b>Difference</b>	<b>-</b>	<b>-</b>	<b>-</b>
G	Unabsorbed Dep loss	-	-	-
H	Unabsorbed Business Loss	-	-	-
I	Provision for Leave Encashment	-	-	-
J	Provision for Bonus	-	-	-
K	Provision for Exgratia	-	-	-
L	Provision for gratuity	-	-	-
M	Disallowance u/s 40a	-	-	-
<b>N</b>	<b>Total timing difference</b>	<b>(58,030.86)</b>	<b>(42,871.69)</b>	<b>(15,159.17)</b>
	Deferred Tax (Asset)/Liability	(15,088.02)		(3,941.38)
			(11,146.64)	



## 26. Additional Notes

## (i) Events occurring after the date of Balance Sheet:

There are no Material Events which occurred after the date of Balance Sheet.

## (ii) Related Party Disclosures

List of related parties where control exists and related parties with whom transactions have taken place and relationships:

## a) Names of related parties and description of relationship:

Names of Related Parties	Relationship
Mr. Rakesh Kumar Lohia	Director
Mr. Vikash Kumar Lohia	Director
Mr. Pradeep Kumar Lohia	Director
Mr. Vinit Kumar Pansari	Director
Mr. Pradeep Kumar Lohia HUF	Director is Karta
M/s. Rachna Lohia	Director's Wife
M/s. Shilpy Lohia	Director's Wife
M/s Amba Garments Private Limited	Significant influence by way of ownership of more than 50% of the equity shares through common shareholders.
M/s Amba Auto Sales & Services Private Limited	Significant influence by way of ownership of more than 50% of the equity shares through common shareholders.

## b) Transactions during the year with related parties:

Nature of Transaction	Name of Related Parties	Amount in Hundreds	
		2024-2025	2023-2024
Receipt of Unsecured Loan	Mr. Pradeep Kumar Lohia	-	39,000.00
Repayment of Unsecured Loan	Mr. Pradeep Kumar Lohia	-	14,000.00
Receipt of Unsecured Loan	Mr. Rakesh Kumar Lohia	1,12,843.97	2,69,000.00
Repayment of Unsecured Loan	Mr. Rakesh Kumar Lohia	28,000.00	2,47,000.00
Receipt of Unsecured Loan	Mr. Vikash Kumar Lohia	24,45,902.20	21,68,600.00
Repayment of Unsecured Loan	Mr. Vikash Kumar Lohia	24,69,000.00	20,04,500.00
Receipt of Unsecured Loan	Mr. Vijay Kumar Banka	-	3,000.00
Repayment of Unsecured Loan	Mr. Vijay Kumar Banka	-	1,404.00
Receipt of Unsecured Loan	Mr. Vinit Kumar Pansari	30,000.00	-
Purchase	M/s Amba Garments Private Limited	8,98,310.65	5,62,724.23
Sales	M/s Amba Garments Private Limited	3,15,068.74	3,24,717.40
Sales	M/s Amba Auto Sales & Services Private Limited	2,02,366.18	36,800.00
Purchase	M/s Amba Auto Sales & Services Private Limited	2,772.64	400.53

## (iii) Earning per share as required by Accounting Standard 20

Particulars	Amount in Hundreds	
	2024-2025	2023-2024
Profit/(Loss) after Taxation	2,48,102.39	2,15,682.42
Profit/ (Loss) attributable to ordinary shareholder	2,48,102.39	2,15,682.42
Number of Equity Shares – Issued & Subscribed	5,000.00	5,000.00
Basic Earnings Per Share (Rs.)	49.62	43.14
Diluted Earnings Per share (Rs.)	49.62	43.14

## (iv) Includes payment to auditors \*

As auditor:	Amount in Hundreds	
	2024-2025	2023-2024
Audit fee	500.00	500.00
Tax audit fee	300.00	300.00
Out of pocket expenses	-	-
	800.00	800.00

\* Note: Excluding Goods & Service tax





**(v) Deferred Tax Assets (net)****Deferred tax asset arising from:**

	Amount in Hundreds	
	2024-2025	2023-2024
(a) Difference between carrying amount of fixed assets in the financial statements and the Income Tax Act, 1961	(3,941.38)	(5,715.21)
(b) Expenses charged in the financial statements but allowable as deduction in future years (when paid) under the Income Tax Act, 1961	-	-
(c) Expenses charged in the financial statements but allowable as deduction in future years (when TDS deducted and paid) under the Income Tax Act, 1961	-	-
(d) Difference for provision disallowed as per income tax act	-	-
Net Deferred tax asset/ (Liabilities)	15,088.02	11,146.64
<b>Deferred tax charge/ (credit) for the year</b>	<b>15,088.02</b>	<b>11,146.64</b>

**(vi) Contingent Liabilities & commitments:****Contingent Liabilities**

Claims against the company not acknowledged as debts

Guarantees

Other money for which the company is contingently liable

**Commitments**

Estimated amount of contracts remaining to be executed on capital account and not provided for

Uncalled liability on shares and other investments partly paid

Other commitments

	Amount in Hundreds	
	2024-2025	2023-2024
Claims against the company not acknowledged as debts	-	-
Guarantees	-	-
Other money for which the company is contingently liable	-	-
Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
Uncalled liability on shares and other investments partly paid	-	-
Other commitments	-	-

**(vii) Disclosure with regard to Micro Enterprises and Small-Scale Undertaking:**

In view of insufficient information received from suppliers concerning their status as "Micro Enterprise", "Small Enterprise" as defined under clause (h) & (m) of Section 2 of the Micro, Small and Medium Enterprises Development Act, 2006, disclosure of particulars regarding unpaid amounts to such suppliers could not be made in the accounts.

Assets and liabilities representing current and deferred tax are disclosed on a net basis where there is a legally enforceable right to set off and where the management intends to settle the asset or liability on a net basis.

(viii) The Company has Outstanding Bill Discounting of **Rs. 10,22,527.79** in Hundreds done through Saraswat Co-operative Bank on its Trade Receivables.

**for S P D R & Associates LLP**

Chartered Accountants

Firm Reg. No.: S200043


**CA Sunil Kumar**

Partner

Membership No. : 095398

Place: Bangalore

Date: 12th September 2025

**For and on behalf of Board of Directors of  
RADHE KRISHNA CLOTHINGS PRIVATE LIMITED**

For RADHE KRISHNA CLOTHINGS PVT. LTD.

For RADHE KRISHNA CLOTHINGS PVT. LTD.

**Vikash Kumar Lohia**

Director

DIN No: 01884550

Place: Bangalore

Date: 10th September 2025

**Rakesh Kumar Lohia**

Director

DIN No: 01884538

Place: Bangalore

Date: 10th September 2025