

INDEPENDENT AUDITORS' REPORT

To

The Members of

SSSMEHTA INDUSTRIES LIMITED

(Formerly known as SSSMehta Industries Private Limited and prior thereto SSSMehta Enterprises and Industries Private Limited)

Report on the audit of the standalone financial statements

Opinion

We have audited the accompanying standalone financial statements of **SSSMEHTA INDUSTRIES LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss and Statement of Cash Flows for the year ended on that date, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").

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 ("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 read with the Companies (Accounting Standards) Rules, 2021, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the 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 together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Key audit matters

Reporting of key audit matters as per SA 701. Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the standalone financial statements and auditors' report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual 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.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Responsibilities of Management and Board of Directors for the standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are 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 and using the 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 also responsible for overseeing the Company's financial reporting process.

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

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

- Identify and assess the risks of material misstatement 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 for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, under section 143(3)(i) of the Companies Act, 2013, but we are responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.
- 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 presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

(a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;



(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The balance sheet, the statement of profit and loss and cash flow statement dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid standalone 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, 2026 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2026 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 "A"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

(g) With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of section 197 of the Act.

(h) 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) Amendment Rules, 2021, in our opinion and to the best of our information and according to the explanations given to us;

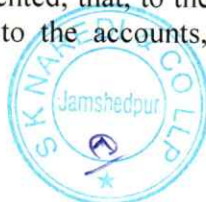
i. The Company does not have any pending litigations which would impact its financial position;

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection fund as such the question of delay in transferring such sums does not arise;

iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been 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(s) or entity(ies), 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 persons or entities identified in any manner whatsoever by or on 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, other than as disclosed in the notes to the accounts, no funds have been received by the



company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that we have considered reasonable and appropriate in representations under sub clause (i) & (ii) contain any material misstatement.

v. The company had not declared or paid any dividend during the year, therefore compliance with section 123 of the Companies Act, 2013 is not applicable.

vi. Based on our examination, which included test checks, the company has used an accounting software for maintaining its books of account, which has a feature of recording audit, trail (edit log) facility and the same has operated throughout the year for all relevant transaction in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with and audit trail has been preserved by the Company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure "B"**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For S K Naredi & Co LLP

Chartered Accountants

ICAI Firm Regn. No. 003333C/C400397



(Abhishek Agarwal)

Partner

M. No. 414050

UDIN: 26414050VABZGX4210

Place: Jamshedpur, India.

Date: September 08, 2026

Annexure – “A” Independent Auditors’ Report

(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of SSSMehta Industries Limited of even date)

Report on the Internal Financial Controls with reference to Standalone Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the “Act”)

We have audited the internal financial controls over financial reporting of **SSSMehta Industries Limited** (“the Company”) as of 31 March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

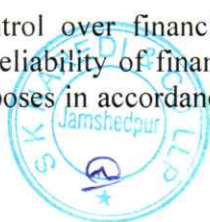
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) and the Standards on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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles.



A company's internal financial control over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For S K Naredi & Co LLP
Chartered Accountants
ICAI Firm Regn. No: - 003333C/C400397



Abhishek Agarwal

(Abhishek Agarwal)
Partner
M No.: 414050

UDIN – 26414050VABZGX4210

Place: Jamshedpur, India.
Date: September 08, 2026

Annexure 'B' Independent Auditor's Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of SSSMehta Industries Limited of even date)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:
 - (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment, (capital work in progress and relevant details of right-of-use assets).

(B) The Company has maintained proper records showing full particulars of intangible assets.
 - (b) As explained to us all the property, plant and equipment have not been physically verified by the management during the year but there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. As informed to us no materials discrepancies were noticed on such verification.
 - (c) Based on our examination of the property tax receipts and lease agreement for land on which building is constructed, registered sale deed / transfer deed / conveyance deed provided to us, we report that, the title in respect of self-constructed buildings and title deeds of all other immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee), disclosed in the standalone financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date.
 - (d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.
 - (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii.
 - (a) The management has conducted physical verification of inventory at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed on physical verification.
 - (b) The Company has been sanctioned working capital limits in excess of Rs 5 Crore, in aggregate, at any point of time during the year, from banks or financial institutions on the basis of security of current assets of the company. Based on the records examined by us in the normal course of audit of the standalone financial statement, the quarterly returns/ statements filed by the Company with such banks are in agreement with the books of accounts of the Company.



iii. The Company has provided guarantee or security, granted loans and advances in the nature of unsecured loans to other party, during the year, in respect of which:

(a) The company has provided loans or provided advances in the nature of loans, and stood guarantee, or provided security to any other entity during the year.

(A) The company has provided loans or advances and guarantees or security to subsidiaries, joint ventures and associates. The details of the same are as under:

(Rs. in lakhs)

Particulars	Aggregate Amount during the year	Balance outstanding at the balance sheet date
Loans & Advances	918.00	363.44
Corporate Guarantee	1,216.00	1,068.55

(B) The company has provided loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates. Hence, reporting under clause 3(iii)(a)(B) of the Order is not applicable.

(b) In our opinion, the terms and conditions of the grant of loans, investments made and guarantee provided during the year, are prima facie, not prejudicial to the Company's interest.

(c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest have generally been regular as per stipulation.

(d) In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.

(e) No loan granted by the Company, which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

(f) The Company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. The detail of the same are as under:

(Rs. in Lakhs)

Particulars	All Parties	Promoters	Related Party
Aggregate amount of loans/ advances in nature of loans where:			
—Loan is Repayable on demand (A)	918.00	-	918.00
—Loan Agreement does not specify any terms or period of repayment (B)	-	-	-
Total (A + B)		-	
Percentage of loans/advances in nature of loans to the total loans	100%	-	100%

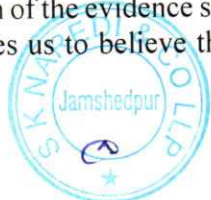
iv. The Company has complied with the provisions of Sections 185 and 186(1) of the Companies Act, 2013 in respect of investments made and guarantees and securities provided, as applicable.



- v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
- vi. The maintenance of cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 is not applicable to the Company.
- vii. In respect of statutory dues:
- (a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.
- There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) above which have not been deposited with the appropriate authorities on account of any disputes.
- viii. According to the information and explanations given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. (a) In our opinion, the Company has not defaulted in the repayment dues of any loans or borrowing from any lender during the year.
- (b) The Company has not been declared a wilful defaulter by any bank or financial institution or government or any government authority.
- (c) In our opinion and according to the information and explanations given to us, money raised by way of term loans were applied for the purposes for which these were obtained.
- (d) In our opinion and according to the information and explanations given to us, and on an overall examination of the standalone financial statements of the Company, funds raised by the Company on short term basis have not been utilized for long-term purposes.
- (e) On an overall examination of the standalone financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- (f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiary or joint ventures and hence reporting on clause 3(ix)(f) of the Order is not applicable.



- x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT - 4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- (c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.
- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv. The Company is not required to appoint an internal auditor in terms of section 138 read with Rule 13 and hence reporting under clause ((xiv) of the Order is not applicable.
- xv. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. (a) In our opinion, the Company is not required to be registered under section 45- IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors of the Company during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable to the Company.
- xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements and our 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 any material uncertainty exists as on the



date of the audit report indicating 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. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. (a) The company has transferred the remaining amount unspent under CSR obligation in respect of other than ongoing project, to a Fund Specified in Schedule VII to the Companies Act, 2013 till the date of our report.

(b) There is no ongoing project and no remaining amount unspent under sub-section (5) of section 135 of the companies Act, and therefore no amount is required to transfer to special account in compliance with the provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable for the year.

xxi. In our opinion and according to information and explanation given to us, reporting under clause 3(xxi) of the Order is not applicable to the standalone financial statements of the Company.

For S K Naredi & Co LLP

Chartered Accountants

ICAI Firm Regn. No: - 003333C/C400397



Abhishek Agarwal

(Abhishek Agarwal)

Partner

M No.: 414050

UDIN -26414050VABZGX4210

Place: Jamshedpur, India.

Date: September 08, 2026

SSSMEHTA INDUSTRIES LIMITED

(Formerly known as SSSMehta Industries Private Limited and prior thereto SSSMehta Enterprises and Industries Private Limited)

Standalone Balance Sheet as at March 31, 2026

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
(I) EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share capital	2	164.86	164.86
(b) Reserves and surplus	3	1,455.60	779.65
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-current liabilities			
(a) Long-term borrowings	4	89.12	299.37
(b) Deferred tax liabilities (net)	5	24.90	18.70
(c) Other long-term liabilities		-	-
(d) Long-term provisions	6	3.47	-
(4) Current liabilities			
(a) Short-term borrowings	7	555.67	623.07
(b) Trade payables			
i) total outstanding dues of micro enterprises and small enterprises	8	27.79	47.11
ii) total outstanding dues of creditors other than micro enterprises and small enterprises		181.25	116.42
(c) Other current liabilities	9	151.83	68.36
(d) Short term provisions	10	55.77	62.85
TOTAL		2,710.27	2,180.38
(II) ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment and intangible assets			
i) Property, plant and equipment	11	640.70	616.77
ii) Intangible assets		-	-
iii) Capital work in progress	12	3.09	-
iv) Intangible assets under development		-	-
(b) Non-current investments	13	430.00	30.00
(c) Deferred tax asset (net)		-	-
(d) Long-term loans and advances	14	415.10	51.66
(e) Other non-current assets	15	23.54	100.88
(2) Current Assets			
(a) Current investment	16	0.13	0.13
(b) Inventories	17	668.60	219.55
(c) Trade receivables	18	423.93	267.41
(d) Cash and bank balances	19	39.78	78.31
(e) Short-term loans and advances	20	62.20	815.22
(f) Other current assets	21	3.20	0.47
TOTAL		2,710.27	2,180.38

Summary of Significant Accounting Policies

1

Accompanying Notes from 1 to 32 forms an integral part of the financial statements

As per our report of even date attached

For S K Naredi & Co LLP

Chartered Accountants

ICAI Firm Reg No.: 003333C/C400397

Abhishek Agarwal
(Abhishek Agarwal)
Partner
M No.: 414050



Jamshedpur, India
September 08, 2026

For and on Behalf of the Board of Directors of
SSSMehta Industries Limited
CIN - U24109JH2021PLC17679

Suresh Kumar Mehta
(Suresh Kumar Mehta)
Chairman cum Managing Director
DIN : 09418870

Sandeep Bafna
(Sandeep Bafna)
Chief Executive Officer

Sushil Shrigopal Ladda
(Sushil Shrigopal Ladda)
Company Secretary
M No.- A35636

Sumit Kumar Mehta
(Sumit Kumar Mehta)
Whole Time Director
DIN: 09418872

Ratnalu Mahesh Kumar Rao
(Ratnalu Mahesh Kumar Rao)
Chief Financial Officer

SSSMEHTA INDUSTRIES LIMITED

(Formerly known as SSSMehta Industries Private Limited and prior thereto SSSMehta Enterprises and Industries Private Limited)

Standalone Statement of Profit and Loss for the year ended March 31, 2026

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	Note	For the year ended March 31, 2026	For the year ended March 31, 2025
I Revenue from operations	23	5,122.31	4,500.05
II Other income	24	73.62	5.09
III Total Income (I) + (II)		5,195.93	4,505.14
IV Expenses			
(a) Cost of materials consumed	25	3,418.93	3,124.84
(b) Purchase of stock in trade	26	18.57	107.48
(c) Changes in inventories of finished goods and work-in-progress and stock in trade	27	8.00	(36.85)
(d) Employee benefit expense	28	314.10	302.45
(e) Finance costs	29	76.07	53.70
(f) Depreciation and amortization expense	11	49.53	41.62
(g) Other expenses	30	391.49	319.11
Total Expenses (IV)		4,276.68	3,912.34
V Profit before exceptional and extraordinary items and tax (III- IV)		919.25	592.80
VI Exceptional items	31	(7.77)	(5.01)
VII Profit before Tax (V + VI)		911.49	587.79
VIII Tax expenses:			
(1) Current tax		228.75	139.98
(2) Deferred tax		6.20	7.85
(3) Income tax of earlier year		0.58	0.42
IX Profit for the year (VII - VIII)		675.95	439.54
X Earnings Per Equity Share			
[nominal value of share Rs 10 (previous year Rs 10)]	32		
Basic (figures in Rupees)		41.00	26.66
Diluted (figures in Rupees)		41.00	26.66

Summary of Significant Accounting Policies

1

Accompanying Notes from 1 to 32 forms an integral part of the financial statements

As per our report of even date attached

For S K Naredi & Co LLP

Chartered Accountants

ICAI Firm Reg No.: 003333C/C400397

(Abhishek Agarwal)

Partner

M No.: 414050



Jamshedpur, India

September 08, 2026

For and on Behalf of the Board of Directors of

SSSMehta Industries Limited

CIN - U24109JH2021PLC17679

(Suresh Kumar Mehta)

Chairman cum Managing Director

DIN : 09418870

(Sandeep Bafna)

Chief Executive Officer

(Sushil Shrigopal Ladda)

Company Secretary

M No.- A35636

(Sumit Kumar Mehta)

Whole Time Director

DIN: 09418872

(Ratnalu Mahesh Kumar Rao)

Chief Financial Officer

SSSMEHTA INDUSTRIES LIMITED

(Formerly known as SSSMehta Industries Private Limited and prior thereto SSSMehta Enterprises and Industries Private Limited)

Standalone Statement of Cash flows for the year ended March 31, 2026

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash Flow from Operating Activities		
Net Profit Before Tax & Extraordinary Items	911.49	587.79
Adjustment for :		
Prior Period Item	9.38	-
Depreciation & amortisation expenses	49.53	41.62
Finance Cost	76.07	53.70
Interest Income	(73.62)	(5.09)
Dividend Income	(0.00)	-
(Profit)/Loss on sale of Property, Plant and Equipment	(0.10)	5.01
Cash Flow from Operating Activities before Working Capital Changes	972.74	683.02
Changes in Working Capital		
Increase /(Decrease) in Trade Payables	45.52	44.15
Increase /(Decrease) in Other Current Liabilities	83.47	20.74
Increase /(Decrease) in Provisions	(2.72)	2.90
Decrease /(Increase) in Trade Receivables	(156.52)	59.68
Decrease/(Increase) in Other Current Assets	(2.74)	(5.53)
Decrease /(Increase) in Inventories	(449.05)	24.30
Decrease /(Increase) in Short Term Loans & Advances	753.01	(802.83)
Cash Generated from Operations	1,243.73	26.42
Income Tax Payment	234.98	101.46
Net Cash Flows Generated from Operating Activities.....(A)	1,008.74	(75.04)
B. Cash Flow From Investing Activities		
Interest Income	73.62	5.09
Dividend Income	0.00	-
Purchase of Property, Plant and Equipment and Intangible Assets including Capital WIP	(86.16)	(84.21)
Investment in/Maturity of Fixed Deposit	134.26	(160.72)
Decrease /(Increase) in Other Non Current Assets	-	(5.37)
Decrease /(Increase) in Other Non Current Investments	(400.00)	(30.13)
Proceeds from Sale of Property, Plant & Equipment	0.25	1.00
Net Cash Flows from Investing Activities.....(B)	(641.47)	(274.34)
C. Cash Flow from Financing Activities		
Proceeds From Long Term Borrowings	75.23	85.34
Repayment of Long Term Borrowings	(310.44)	-
Proceeds From/Repayment of Short Term Borrowings	(42.43)	319.04
Finance Cost	(71.24)	(53.70)
Net Cash Flows From Financing Activities.....(C)	(348.88)	350.68
D. Net increase in Cash & Cash Equivalent (A + B + C)	18.40	1.30
E. Cash & Cash Equivalent at the beginning of the year	1.73	0.42
F. Cash & Cash Equivalent at the end of the year	20.12	1.73
Notes:		
1. Components of Cash and Bank Balances	As at March 31, 2026	As at March 31, 2025
Cash in Hand	3.07	1.26
Balance with Banks	1.00	0.47
Fixed Deposits with maturity of less than 3 months	16.05	-
Total	20.12	1.73

2. Cash Flow Statement has been prepared under the indirect method as set out in the Accounting Standards (AS) - 3 "Cash Flow Statement" issued by The Institute of Chartered Accountants of India.
3. Previous year's figures have been regrouped/reclassified wherever applicable.

Summary of Significant Accounting Policies

Accompanying Notes from 1 to 32 forms an integral part of the financial statements

As per our report of even date attached

For S K Naredi & Co LLP

Chartered Accountants

ICAI Firm Regn.No - 003333C/C400397

Abhishek Agarwal
Partner
M.No - 414050

Jamshedpur, India
September 08, 2026

For and on Behalf of the Board of Directors of

SSSMehta Industries Limited

CIN - U24109JH2021PLC17679

(Suresh Kumar Mehta)
Chairman cum Managing Director
DIN : 09418870

(Sandeep Bafna)
Chief Executive Officer

(Sushil Shrigopal Ladda)
Company Secretary
M No.- A35636

(Sumit Kumar Mehta)
Whole Time Director
DIN: 09418872

(Ratnalu Mahesh Kumar Rao)
Chief Financial Officer

SSSMEHTA INDUSTRIES LIMITED
(Formerly known as SSSMehta Industries Private Limited and
prior thereto SSSMehta Enterprises and Industries Private Limited)

Notes forming part of the Standalone Financial Statement for the year ended March 31, 2026

NOTE – 1

Corporate Information and Significant Accounting Policies

1. Corporate Information

SSSMehta Industries Limited is a Company incorporated on November 30, 2021, under the provisions of the Companies Act, 2013 with the Registrar of Companies, Ranchi, Jharkhand. The Company's registered office is situated at A-4, Road No -2, Industrial Estate, Adityapur, Jamshedpur, Seraikela-Kharsawan, Jharkhand - 832109.

Pursuant to special resolution passed at the extraordinary general meeting, the name of the Company has been changed twice during the year as follows:

SSSMehta Industries Private Limited	February 24, 2026
SSSMehta Industries Limited	March 12, 2026

Corporate Identification Number (CIN) U24109JH2021PLC017679.
ISIN: INE2UML01016

The Company is mainly engaged in the business of manufacturing and trading of stainless steel, Sheet Metal Components, Colour Coated Profiled Roofing Sheets, Decking Sheets, Purlins, Fiber Laser Metal Cutting Jobs and Designs, Agricultural and Construction Implements (Shovels), Engineering and Fabrication, and other hardware items and their allied services.

2. Basis of Preparation

A. Basis of Preparation of Financial Statements

The Standalone Financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP) and complied in all material respect with the accounting standards specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 as amended and other relevant provision of the Act. The standalone financial statements have been prepared using historical cost convention and on the basis of going concern using accrual method of accounting. The Accounting Policies have been consistently applied by the company and are consistent with those used in the previous year.

B. Presentation of Standalone Financial Statement

The standalone financial statements (including the Balance Sheet and Statement of Profit & Loss) are prepared and presented in the accordance with the format prescribed in Division I of Schedule III of the Companies Act, 2013 as amended from time to time. The Statement of Cash Flows are prepared using the indirect method. The disclosure requirements with respect to items in the balance sheet and statement of profit & loss, as prescribed in Schedule III to



the Act, are presented by way of notes forming part of the Standalone Financial Statements along with the other notes required to be disclosed under the notified Accounting Standards

C. Use of Estimates and Judgement

The preparation of the financial statements in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities as at the balance sheet date, the results of operation during the reported period and disclosure of contingent liabilities as on the reporting date. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable and are in their best knowledge of current event and actions. Actual results could differ from these estimates and differences between actual results and estimates are recognized in the period in which the results are known or materialized.

D. Operating Cycle for Current and 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:

- Expected to be realized in or intended for sale or consumption in normal operating cycle;
- Held primarily for the purpose of being traded;
- Expected to be realized within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Liabilities

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

- Expected to be settled in normal operating cycle;
- Held primarily for the purpose of being traded;
- Due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current.

Operating cycle

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle being a period of 12 months for the purpose of classification of assets and liabilities as current and non-current.

E. Functional and Presentation Currency

The functional and presentation currency of the company is Indian Rupee as it is currency of the primary economic environment in which the Company operates.



3. Significant Accounting Policies

A. Revenue Recognition

- i) Revenue for the purpose of the accounts has been recognized on accrual basis. Sale of Products and Scrap are recognized when all significant risk and reward of ownership have been passed to the buyer, usually on delivery to customers. Incomes from Job work are recognized as and when the services are rendered and the resultant product is returned back to customers.
- ii) All claims and other income to the extent ascertainable and considered receivable have been accounted for.
- iii) **Interest Income:** Interest income is recognized on the time proportion basis after taking into account the amount outstanding and the applicable interest rate.
- iv) **Dividend Income:** Dividend income is recognized when the company's right to receive dividend is established.

B. Inventories

Raw materials, work-in-progress and finished products are valued at lower of cost and net realizable value after providing for obsolescence and other losses, where considered necessary. Cost includes purchase price, non-refundable taxes and duties and other directly attributable costs incurred in bringing the goods to the point of sale. Work-in-progress and finished goods include appropriate proportion of overheads.

Stores and spares and consumables and stock in trade are valued at cost comprising of purchase price, non-refundable taxes and duties and other directly attributable costs after providing for obsolescence and other losses, where considered necessary.

Cost is ascertained on a first-in-first-out basis. Net Realisable value is the price at which the inventories can be realised in the normal course of business after allowing for the cost of conversion from their existing state to a finished condition and for the cost of marketing, selling and distribution.

C. Employee Benefits

Short-term employee benefits

Employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits and are recognised in the period in which the employee renders the related services. Employee benefits include Provident Fund, Employee State Insurance, and other employee benefit schemes applicable to the Company and are charged to the Statement of Profit and Loss on accrual basis.

Post-employment benefits

Defined benefit plans

The Company's gratuity is a defined benefit plan (non-funded). The Company's net obligation in respect of a defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. Liability with respect to gratuity is



determined based on an actuarial valuation done by an independent actuary at the year-end using the projected unit credit method.

The Company recognizes all actuarial gains and losses arising from defined benefit plans immediately in the Statement of Profit and Loss. All expenses related to defined benefit plans are recognized in employee benefits expense in the Statement of Profit and Loss. When the benefits of a plan are improved, the portion of the increased benefit related to past service by employees is recognized in Statement of Profit and Loss on a straight line basis over the average period until the benefits become vested. The Company recognizes gains and losses on the curtailment or settlement of a defined benefit plan when curtailment or settlement occurs.

D. Borrowing Cost

Borrowing costs that are allocated to the acquisition or construction of qualified assets are capitalized as part of cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to profit and loss.

E. Accounting for Taxes on Income

Tax expenses comprise of current and deferred tax.

1. Current Income Tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date. Current income tax relating to items recognised directly in the statement of profit & loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

2. Deferred Tax

Deferred tax is provided on temporary difference between the tax bases of assets and liabilities and their carrying amounts for financial reporting purpose at the reporting date.

Deferred Tax assets are recognised for all deductible temporary difference, the carry forwards of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary difference, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax assets to be utilised.

Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.



F. Earnings per share

Basic earnings per share are computed in accordance with Accounting Standards – 20, Earnings per Share. Basic earnings per share is calculated by dividing the net profit or loss after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the period is adjusted for events of bonus issue, bonus element in a right issue to existing shareholders, share split and consideration of share, if any.

For the purpose of calculating diluted earnings per share, the profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effect of all dilutive potential equity shares.

G. Property, Plant and Equipment and Depreciation

The cost of property, plant and equipment includes non-refundable taxes and duties, freight and other incidental expenses related to the acquisition and installation of the respective items of property, plant and equipment.

Subsequent expenditures related to an item of property, plant and equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the year during which such expenses are incurred.

Depreciation on tangible assets is provided on the Straight-Line Method. Depreciation is provided over the useful lives of assets estimated by the management which are equal to the useful lives prescribed under Schedule II to the Companies Act, 2013.

The useful lives are reviewed by the management periodically and revised, if appropriate. In case of a revision, the un-amortised depreciable amount is charged over the revised remaining useful life.

Depreciation on additions to Property, Plant and Equipment is provided on a pro-rata basis from the first day of the month succeeding the month in which the assets are ready for use. No depreciation is charged in the year in which the assets are sold or otherwise disposed of.

Lease hold land situated at Jamshedpur is amortized on straight line basis over the period of lease.

An item of property, plant and equipment is derecognized from the financial statements on disposal or when no further benefit is expected from its use and disposal.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is de-recognised.

No significant component of assets was identified by management, as such no separate depreciation on component is charged.

Capital Work in Progress

Expenditure incurred during the construction period, including all expenditure direct or indirect expenses, incidental and related to construction, is carried forward and on completion the cost is allocated to the respective property, plant and equipment.



H. Intangible Assets and Amortization

Intangible assets are carried at cost less accumulated amortisation and / or accumulated impairment loss, if any. Intangible assets are recognised when the asset is identifiable, is within the control of the Company, it is probable that the future economic benefits that are attributable to the asset will flow to the Company and cost of the asset can be reliably measured.

Intangible assets are amortised on a Straight-Line Method basis over the estimated useful life of the asset. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss. The estimated useful life of intangible assets is reviewed by management at each Balance Sheet date.

Amortisation is provided on a pro-rata basis i.e. from the date on which asset is ready for use. An intangible asset is de-recognised on disposal or when no future economic benefits are expected from its use and disposal. Losses arising from retirement and gains or losses arising from disposal of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss.

I. Impairment of Assets

The carrying amounts of property, plant and equipment including intangible assets are reviewed at each Balance Sheet date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amount is estimated, as the higher of the net selling price and the value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. If at the Balance Sheet date, there is an indication the recoverable amount subject to a maximum of depreciable historical cost. Reversal of impairment loss is recognized immediately as income in the profit and loss account.

J. Provisions, Contingent Liabilities and Contingent Assets

A provision is created when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

K. Investments

Long Term Investments are stated at cost. Current investments are carried at lower of cost and quoted / fair value as on the Balance Sheet date. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

L. Cash Flow Statement

Cash flow statement has been prepared in accordance with the indirect method prescribed in Accounting Standard – 3 issued by the Institute of Chartered Accountants of India.



M. 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 of more than three months but remaining maturity less than twelve months).

N. Extraordinary and Exceptional Items

Income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the Company are classified as extraordinary items. Specific disclosure of such events/transactions is made in the Financial Statements. Similarly, any external event beyond the control of the Company, significantly impacting income or expense, is also treated as extraordinary item and disclosed as such.

On certain occasions, the size, type or incidence of an item of income or expense, pertaining to the ordinary activities of the Company, is such that its disclosure improves an understanding of the performance of the Company. Such income or expense is classified as an exceptional item and accordingly disclosed in the notes to accounts.

O. Foreign Currency Transaction

Foreign currency transactions during the year were recorded at the rate of exchange prevailing on the date of transaction. Foreign currency assets and liabilities, other than those related to fixed assets was revalued at the close of year on the basis of exchange rate prevailing on that date and exchange difference arising there from were charged to the profit & loss account. Exchange differences in respect of liabilities incurred to acquire fixed assets are adjusted to the carrying amount of such assets. (as per Para 46 of AS - 11).

P. Government Grants

Grants and subsidies from the Government are recognized when there is reasonable assurance that the grant/subsidy are received, and all attached conditions will be complied with. Grant related to specific fixed assets are presented in the Balance Sheet by showing such grants as deduction from the fixed assets concerned.

The grant that is received as compensation for expenses or losses incurred or for the purpose of giving immediate financial support, shall be recognised as income of the period in which it is received.

Q. Segment Reporting

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue/ expenses/ assets/ liabilities".



SSSMEHTA INDUSTRIES LIMITED

(Formerly known as SSSMehta Industries Private Limited and prior thereto SSSMehta Enterprises and Industries Private Limited)

Notes forming part of the Standalone Financial Statement

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

		As at	As at
		March 31, 2026	March 31, 2025
2.	Share capital		
	Authorised share capital		
	30,00,000 Equity Share of Rs 10/- each	300.00	300.00
		300.00	300.00
	Issued, subscribed and paid up share capital		
	16,48,634 Nos. of Equity Share of Rs 10/- each Fully paid up.	164.86	164.86
	(Pursuant to takeover agreement 16,43,634 No. of Equity shares has been allotted other than cash vide agreement dated: 02-05-2022)		
		164.86	164.86
A	Reconciliation of the shares outstanding at the beginning and at the end of the year:	(In Numbers)	
	As at the beginning of the year	16,48,634	16,48,634
	Changes during the year	-	-
	At the end of the year	16,48,634	16,48,634
B	Terms/Rights attached to Equity Shares		
	The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential liabilities. The distribution will be in proportion to the number of equity shares held by the shareholders.		
	There were no shares allotted as fully paid-up by way of bonus shares and there were no buy back of shares since incorporation.		
C	Details of Shareholders holding more than 5% Shares in the Company		
		As at March 31, 2026	As at March 31, 2025
	Name of Equity Shareholders	No.of Shares %	No.of Shares %
	Suresh Kumar Mehta	16,45,734 99.82%	16,46,134 99.85%
D	Details of Promoters holding Equity Shares as on March 31, 2026		
		No.of Share %	Change in %
	Name of Promoters		
	Suresh Kumar Mehta	16,45,734 99.82%	-0.02%
	Shilpa Mehta	1,500 0.09%	0.00%
	Sumit Kumar Mehta	1,000 0.06%	0.00%
	Details of Promoters holding Equity Shares as on March 31, 2025		
		No.of Share %	Change in %
	Name of Promoters		
	Suresh Kumar Mehta	16,46,134 99.85%	0.00%
	Shilpa Mehta	1,500 0.09%	0.00%
	Sumit Kumar Mehta	1,000 0.06%	0.00%
3.	Reserves and surplus	As at	As at
		March 31, 2026	March 31, 2025
	Surplus		
	At the beginning of the year	779.65	340.11
	Profit for the year	675.95	439.54
	Balance at the end of the year	1,455.60	779.65
4.	Long term borrowings	As at	As at
		March 31, 2026	March 31, 2025
	Secured loan		
	From Bank of India		
	-----Vehicle Loan	13.33	21.91
	-----Term Loan	-	36.76
	From Small Industries Development Bank of India		
	-----Term Loan	75.79	18.52
	(Refer note - 4A for current and non current portion)		
	(Refer Annexure - 4B for terms of security, repayment and other relevant details)		
	Unsecured loan		
	Loan from directors	-	222.17
		89.12	299.37



SSSMEHTA INDUSTRIES LIMITED

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Notes forming part of the Standalone Financial Statement**Note - 4A****Bifurcation of Loan into Current and Non Current**

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	Non Current Maturities (Note - 4)		Current Maturities (Note - 7)		Total Balance	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
BOI Machine Loan	-	-	-	6.77	-	6.77
BOI Machine Loan	-	19.99	19.99	40.00	19.99	59.99
BOI Car Loan	3.31	7.90	4.61	4.25	7.92	12.15
BOI Term Loan	-	16.77	16.77	27.17	16.77	43.94
BOI Car Loan	10.02	14.01	4.00	3.67	14.03	17.68
SIDBI (Compressor Machine Loan)	13.77	18.52	4.75	3.96	18.52	22.48
SIDBI (EMH Crane Loan)	16.13	-	4.98	-	21.11	-
SIDBI (Laser Machine Loan)	45.89	-	5.74	-	51.63	-
	89.12	77.20	60.84	85.81	149.96	163.00



SSSMEHTA INDUSTRIES LIMITED

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Notes forming part of the Standalone Financial Statement**Note - 4B****Principal Terms of Secured Loans and Assets Charged as Security**

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

S No.	Name of Lender and Nature of Finance	Nature of Security	Repayment Terms	Sanction Limit (in Rs. Lakhs)	Rate of Interest per annum	Tenure (Months)	No. of O/s Installments	Outstanding as on March 31, 2026	Outstanding as on March 31, 2025
1	Bank of India - Cash Credit	Primary Security- Hypothecation of stock and book debts. Collateral Security (for credit facilities availed from the bank) 1. Equitable mortgage of factory land & building situated at industrial plot no NS-34(P), Industrial Area, Adityapur Survey plot no-809(P), Khata No-189, Asangi, in the name of Mehta Enterprises allotted to the company SSSMehta Enterprises and Industries Pvt Ltd, lease deed no-754/715 dated 21.04.2017. 2. Equitable mortgage of factory land & building situated at industrial plot no A-4, Road No-2, Industrial Area, Adityapur Survey Plot No-809(P) Khata No-189, Asangi, in the name of GR Industries allotted to the company SSSMehta Enterprises and Industries Private Limited, lease deed no-1223 dated 04.04.1991. 3. Equitable mortgage of factory land & building situated at industrial plot no C-66, 2nd phase, Survey Plot No-101(p), Industrial Area, Adityapur, Khata no-306, Thana no-128, Thana-Seraikela Kharsawan in the name of SSSMehta Enterprises and Industries Private Limited, lease deed no-2023/SAR/4300/BK1/4036 dated 27.10.2023. 4. Pledge of FDR in the name of directors of company. Personal Guarantors- Directors of the Company.	Repayable on Demand	500.00	1.53% + RBLR	12 (renewed annually)	NA	315.34	433.12
2	Bank of India - Overdraft	Primary Security: Lien on TDR of Rs. 128.21 Lakhs (face value) in the name of Company.	Repayable on Demand	102.64	8.30%	12	NA	-	104.14
3	Bank of India - Overdraft	Primary Security: Lien on TDR of Rs. 196.88 Lakhs (face value) in the name of Mrs. Shilpa Mehta (director).	Repayable on Demand	181.25	8.30%	12	NA	179.49	-
4	Bank of India - Vehicle Loan	Primary Security: Hypothecation of Vehicle financed. Personal Guarantors- Directors of the Company	Repayable in 38 Equated Monthly Installments of Rs. 41,566/- (principal + interest) and last installment of Rs. 14,393/-.	20.00 (Disbursed: 19.40)	RBLR	57	39	14.03	17.68
5	Bank of India - Vehicle Loan	Primary Security: Hypothecation of Vehicle financed. Personal Guarantors- Directors of the Company	Repayable in 47 Equated Monthly Installments of Rs. 42,265/- (principal + interest) and last installment of Rs. 1,281/-.	17.00 (Disbursed: 16.85)	RBLR	48	22	7.92	12.15
6	Bank of India - Term Loan	Primary Security - Hypothecation of Machinery and Equipments financed. Collateral Security- 1. Equitable mortgage of factory land & building situated at industrial plot no NS-34(P), Industrial Area, Adityapur Survey plot no-809(P), Khata No-189, Asangi, in the name of Mehta Enterprises allotted to the company SSSMehta Enterprises and Industries Pvt Ltd, lease deed no-754/715 dated 21.04.2017. 2. Equitable mortgage of factory land & building situated at industrial plot no A-4, Road No-2, Industrial Area, Adityapur Survey Plot No-809(P) Khata No-189, Asangi, in the name of GR Industries allotted to the company SSSMehta Enterprises and Industries Private Limited, lease deed no-1223 dated 04.04.1991. 3. Pledge of FDR in the name of directors of company. Personal Guarantors- Directors of the Company.	Principal repayable within 32 Equated Monthly Installments of Rs. 2,26,389/- and last installment of Rs. 92,208/-.	81.50 (Disbursed: 73.37)	0.50% + RBLR	33	8	16.77	43.94
7	Bank of India - Term Loan	Primary Security - Hypothecation of Machinery and Equipments financed. Collateral Security- 1. Equitable mortgage of factory land & building situated at industrial plot no NS-34(P), Industrial Area, Adityapur Survey plot no-809(P), Khata No-189, Asangi, in the name of Mehta Enterprises allotted to the company SSSMehta Enterprises and Industries Pvt Ltd, lease deed no-754/715 dated 21.04.2017. 2. Equitable mortgage of factory land & building situated at industrial plot no A-4, Road No-2, Industrial Area, Adityapur Survey Plot No-809(P) Khata No-189, Asangi, in the name of GR Industries allotted to the company SSSMehta Enterprises and Industries Private Limited, lease deed no-1223 dated 04.04.1991. 3. Pledge of FDR in the name of directors of company. Personal Guarantors- Directors of the Company.	Principal repayable within 32 Equated Monthly Installments of Rs. 1,01,666/- and last installment of Rs. 66,597/-.	36.60 (Disbursed: 33.20)	1.35% + RBLR	33	-	-	6.77
8	Bank of India - Term Loan	Primary Security - Hypothecation of Machinery and Equipments financed. Collateral Security- 1. Equitable mortgage of factory land & building situated at industrial plot no NS-34(P), Industrial Area, Adityapur Survey plot no-809(P), Khata No-189, Asangi, in the name of Mehta Enterprises allotted to the company SSSMehta Enterprises and Industries Pvt Ltd, lease deed no-754/715 dated 21.04.2017. 2. Equitable mortgage of factory land & building situated at industrial plot no A-4, Road No-2, Industrial Area, Adityapur Survey Plot No-809(P) Khata No-189, Asangi, in the name of GR Industries allotted to the company SSSMehta Enterprises and Industries Private Limited, lease deed no-1223 dated 04.04.1991. 3. Pledge of FDR in the name of directors of company. Personal Guarantors- Directors of the Company.	Principal repayable in 36 Equated Monthly Installments of Rs. 3,33,333/-.	120.00 (Disbursed: 119.99)	1.56% + RBLR	36	6	19.99	59.99
9	Small Industries Development Bank of India - Term Loan	Primary Security- First charge by way of hypothecation of all movable assets including plant, machinery etc(except book debts) including the movables, plant, machinery, machinery spares, tools & accessories, office equipments, computers, furnitures and fixtures, both present and future, and all other assets of the Borrower which have been acquired or proposed to be acquired under the project/ scheme. Collateral Security - Deposit of duly discharged FDRs issued for an amount of Rs 6.25 Lakhs. The FDR should be taken in auto renewal mode and shall continue till the tenure of the loan. No premature withdrawal is permitted. Personal Guarantors- Directors of the Company.	Principal repayable in 56 Equated Monthly Installments of Rs. 39,583/- and last installment of Rs. 31,252/-.	23.00 (Disbursed: 22.48)	0.5% + MCLR	60 (including 3 months moratorium)	47	18.52	22.48



10	Small Industries Development Bank of India- Term Loan	Primary Security- First charge by way of hypothecation of all movable assets including plant, machinery etc(except book debts) including the movables, plant, machinery, machinery spares, tools & accessories, office equipments, computers, furnitures and fixtures, both present and future, and all other assets of the Borrower which have been acquired or proposed to be acquired under the project/ scheme. Collateral Security- 1. Extension of first charge by way of Lien on existing TDRs of Rs.6.25 Lakh placed in favour of SIDBI. The date of maturity of TDR shall be at least 5 years or till the currency of the loan, whichever is later for the previous TL. 2. The Borrower shall deposit with SIDBI the duly discharged Fixed deposit receipts [FDRs] issued by SIDBI for an amount of Rs.6.50 lakh (Rupees Six Lakh Fifty Thousand Only). The FDR should be taken in auto renewal mode and shall continue till the tenure of the loan. No premature withdrawal is permitted. 3. Extension of first charge by way of hypothecation in favour of SIDBI of all the Borrower's movables, (save and except book debts) including the movables, plant, machinery, machinery spares, tools & accessories, office equipments, computers, furnitures and fixtures, both present and future, already charged to SIDBI for the term loan/Limit of Rs.23.00Lakh sanctioned to the company. Personal Guarantors- Directors of the Company.	Principal repayable in 56 Equated Monthly Installments of Rs. 41,500/- and last installment- Rs. 36,000/-.	23.60	0.5% + MCLR	60 (including 6 months moratorium)	51	21.11	-
11	Small Industries Development Bank of India- Term Loan	Primary Security- First charge by way of hypothecation of all movable assets including plant, machinery etc (except book debts) including the movables, plant, machinery, machinery spares, tools & accessories, office equipments, computers, furnitures and fixtures, both present and future, and all other assets of the Borrower which have been acquired or proposed to be acquired under the project/ scheme. Collateral Security- 1. The Borrower shall deposit with SIDBI the duly discharged Fixed deposit receipts [FDRs] issued by SIDBI for an amount of Rs.12.92 Lakh. The FDR should be taken in auto renewal mode and shall continue till the tenure of the loan. No premature withdrawal is permitted. 2. Extension of first charge by way of Lien on existing TDRs of Rs.5.90 Lakh, Rs. 0.60 Lakh and Rs. 6.65 Lakh placed in favour of SIDBI. The interest accrued on TDR shall not be payable periodically and the principal amount together with interest accrued shall be payable on date of maturity of TDR. The date of maturity of TDR shall be at least 5 years or till the currency of the loan, whichever is later for the previous Term Loan of Rs. 23.00 Lakh and Rs. 23.60 Lakh. 3. Extension of first charge by way of hypothecation in favour of SIDBI of all the Borrower's movables, (save and except book debts) including the movables, plant, machinery, machinery spares, tools & accessories, office equipments, computers furnitures and fixtures, both present and future, already charged to SIDBI for the term loan/Limit of Rs.23.00 Lakh & Rs. 23.60 Lakh sanctioned to SSSMehta Enterprises And Industries Private Limited under Express 2 Scheme and Express Scheme respectively. Personal Guarantors- Directors of the Company.	Principal repayable in Equated Monthly Installments of Rs. 95,600/- and last installment of Rs. 96,200/-.	51.63	8.25%	60 (including 6 months moratorium)	54	51.63	-
Total								644.79	700.26



SSSMEHTA INDUSTRIES LIMITED

(Formerly known as SSSMehta Industries Private Limited and prior thereto SSSMehta Enterprises and Industries Private Limited)

Notes forming part of the Standalone Financial Statement

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

	As at March 31, 2026	As at March 31, 2025
5. Deferred tax liabilities (net)	18.70	10.85
Deferred tax liability (opening)		
Deferred tax asset (A)	0.43	-
Effect of Prior Period Items	2.90	4.52
Expenses disallowed under Income Tax Act, 1961		
Deferred tax liability (B)	5.30	8.87
Property, Plant and Equipment and Intangible assets	4.23	3.50
Expenses allowed under Income Tax Act, 1961	6.20	7.85
Net deferred tax liability	24.90	18.70
Deferred tax liability (closing)		
As per accounting standard - 22 relating to Deferred Tax, the company has created an liability of Rs.6.2 (in lakhs) as deferred tax liability during the year.		
6. Long term provisions	As at March 31, 2026	As at March 31, 2025
Provision for employee benefits	3.47	-
Gratuity	3.47	-
7. Short term borrowings	As at March 31, 2026	As at March 31, 2025
Secured loan - (From bank)		
Repayable on demand:	494.83	537.26
Working capital facility from Bank of India	60.84	85.81
Current maturities of long term debts	555.67	623.07
(Refer note - 4A for current and non current portion)		
(Refer note - 4B for terms of security, repayment and other relevant details)		
8. Trade payables	As at March 31, 2026	As at March 31, 2025
Due for goods & expenses	27.79	47.11
Micro and small enterprises	181.25	116.42
Others	209.04	163.53
(Refer Note - 32 (h) for trade payable ageing schedule)		
9. Other current liabilities	As at March 31, 2026	As at March 31, 2025
Interest accrued but not due	1.32	1.29
Advance from customer	106.90	33.76
Liabilities for expenses	35.18	23.77
Statutory liabilities	8.43	9.53
	151.83	68.36
10. Short term provisions	As at March 31, 2026	As at March 31, 2025
Provision for employee benefits	10.47	15.75
Bonus	1.09	1.99
Gratuity	233.51	139.98
Provision for income tax	170.00	79.50
Less :- Advance tax	19.29	15.36
Less :- TDS & TCS	44.22	45.11
	55.77	62.85



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Notes forming part of the Standalone Financial Statement

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

11.	Property, plant & equipment and intangible assets	As at	
		March 31, 2026	March 31, 2025
	Property, plant & equipment		
	Gross block	692.50	616.18
	Add: Addition made during the year	83.07	84.21
	Less: Deletion/discarded during the year	2.98	7.89
	Less: Total accumulated depreciation	131.89	75.74
	Net block	640.70	616.77
12.	Capital work in progress	As at	
		March 31, 2026	March 31, 2025
	Opening	-	-
	Add: Additions made during the Year	3.09	-
	Less: Capitalised during the year	-	-
	Closing	3.09	-
	Refer Note 32(j) for capital work in progress ageing		
13.	Non current investments	As at	
		March 31, 2026	March 31, 2025
	Unquoted, non-trade investments (valued at cost):		
	Investments in units of AIF		
	AL Trust - Unikon.ai (RUV)	25.00	25.00
	Investment in unquoted shares		
	In equity shares of subsidiary / associate concern		
	Eastern Solaris Energy Private Limited	405.00	5.00
	(Face Value @ Rs. 10/- per share)		
		430.00	30.00
14.	Long term loans and advances	As at	
		March 31, 2026	March 31, 2025
	Unsecured, considered good		
	Loan to subsidiary	363.44	-
	Advances for capital goods	51.66	51.66
		415.10	51.66
15.	Other non current assets	As at	
		March 31, 2026	March 31, 2025
	Security Deposit	16.74	16.74
	Fixed Deposits held for more that 12 months ¹	6.80	84.14
		23.54	100.88
	¹ Fixed deposit made during the year with Small Industries Development Bank of India is lien-marked against the loan provided by the bank.		
16.	Current Investment	As at	
		March 31, 2026	March 31, 2025
	Investments measured at cost:		
	Quoted, trade investments:		
	Investment in shares		
	Lloyds Metals and Energy Limited	0.13	0.13
	Fair market value as on 31.03.2026 is Rs. 0.13 lakhs (Previous Year Rs. 0.13 lakhs)		
		0.13	0.13



SSSMEHTA INDUSTRIES LIMITED

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Notes forming part of the Standalone Financial Statement**Note-11****PROPERTY, PLANT AND EQUIPMENT**

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	Land	Shed & Building	Plant & Machinery	Electrical Installation	Motor Vehicles	Computer and accessories	Furniture and fixture equipments	Office equipments	Total
Gross Block									
Balance as at March 31, 2024	25.81	87.14	428.70	18.90	44.27	2.36	4.92	4.09	616.18
Additions	-	-	32.47	22.03	25.85	0.30	1.05	2.51	84.21
Disposals	-	-	-	-	7.89	-	-	-	7.89
Balance as at March 31, 2025	25.81	87.14	461.17	40.92	62.23	2.66	5.98	6.60	692.50
Additions	-	-	78.87	2.13	-	0.72	0.42	0.92	83.07
Disposals	-	-	-	-	2.98	0.00	-	-	2.98
Balance as at March 31, 2026	25.81	87.14	540.04	43.06	59.25	3.38	6.40	7.52	772.59
Accumulated Depreciation									
Balance as at March 31, 2024	0.97	1.53	24.61	1.56	5.14	0.75	0.69	0.75	35.99
Depreciation expense	0.81	2.91	27.67	2.03	5.86	0.76	0.56	1.01	41.62
Disposals	-	-	-	-	1.87	-	-	-	1.87
Balance as at March 31, 2025	1.78	4.44	52.28	3.59	9.12	1.52	1.25	1.76	75.74
Prior Period Adjustment	(0.12)	0.16	5.20	1.21	2.05	(0.00)	0.40	0.56	9.45
Depreciation expense	0.77	2.78	32.01	4.44	6.99	0.75	0.72	1.09	49.53
Disposals	-	-	-	-	2.83	0.00	-	-	2.83
Balance as at March 31, 2026	2.55	7.22	84.29	8.03	13.28	2.26	1.97	2.84	131.89
Carrying Amount									
Balance as at March 31, 2025	24.03	82.70	408.89	37.33	53.10	1.14	4.72	4.84	616.77
Balance as at March 31, 2026	23.26	79.92	455.75	35.03	45.97	1.12	4.43	4.68	640.70

During the year, the Company has aligned the Property, Plant and Equipment, Intangible Assets and accumulated depreciation with the Restated Financial Statements prepared in connection with the proposed public issue. The adjustments is due to correction of useful life of the assets identified during the restatement exercise.



SSSMEHTA INDUSTRIES LIMITED

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Notes forming part of the Standalone Financial Statement

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

	As at March 31, 2026	As at March 31, 2025
17. Inventories		
(At Cost or Net Realisable Value, whichever is lower)		
Raw Materials and Boughtout items	600.56	143.98
Stock in Trade	9.14	14.45
Consumable Stores & Spares	5.96	5.49
Work in Progress	14.93	39.30
Finished Goods and Scrap	38.02	16.33
	668.60	219.55
18. Trade receivables	As at March 31, 2026	As at March 31, 2025
Secured, considered good	-	-
Unsecured, considered good	423.93	267.41
Doubtful	-	-
(Refer Note - 32 (i) for trade receivable ageing schedule)	423.93	267.41
19. Cash and bank balances	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents		
Balance with banks		
In Current account	1.00	0.47
Fixed deposits for less than 3 months ²	16.05	-
Cash in hand	3.07	1.26
Other bank balance		
Fixed deposits for more than 3 months but less than 12 months ²	19.66	76.58
	39.78	78.31
² Fixed deposit made during the year with Small Industries Development Bank of India is lien-marked against the loan provided by the bank and Fixed Deposits made during the year with Bank of India is against Bank Guarantee of Rs. 10.00 lakh.		
20. Short term loans and advances	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Advance to employees	2.59	1.51
Advance for goods & expenses	26.04	8.15
Income tax refundable	-	0.04
GST input credit receivables	27.90	5.52
Prepaid expenses	5.67	-
Loan to others	-	800.00
	62.20	815.22
21. Other current assets	As at March 31, 2026	As at March 31, 2025
Electricity duty refundable ³	3.20	-
Other receivables	-	0.47
	3.20	0.47
³ On 05.01.2026, the Hon'ble Jharkhand High Court has quashed the levy of electricity duty on net charges. Consequently, the company has recognized refund receivable of Rs. 3.20 lakhs during the year.		
22. Contingent liabilities and commitments	As at March 31, 2026	As at March 31, 2025
Contingent liabilities		
Corporate guarantee given to SIDBI		
On behalf of Eastern Solaris Energy Private Limited	1,068.55	-
(Sanctioned guarantee limit: Rs. 1,216.00 lakhs)		
Capital commitment		
Commitment for capital goods	-	-



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(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

	For the year ended March 31, 2026	For the year ended March 31, 2025
23. Revenue from operations		
Sale of products		
-----Manufacturing goods	4,473.75	3,801.89
-----Trading goods	81.82	225.50
	<u>4,555.57</u>	<u>4,027.39</u>
Sale of services		
Job work	367.97	280.13
	<u>367.97</u>	<u>280.13</u>
Other operating revenue		
-----Freight collected	8.57	6.97
-----Scrap sale	190.20	185.56
	<u>5,122.31</u>	<u>4,500.05</u>
24. Other income	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest on security deposits	0.54	0.12
Interest on fixed deposits	5.41	4.97
Interest on loans and advances	67.68	-
Dividend income	0.00	-
	<u>73.62</u>	<u>5.09</u>



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(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

28. Employee benefit expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
Wages & salaries	190.08	184.04
Director remuneration	101.00	90.00
PF & ESIC contribution	3.03	2.81
Bonus & ex-gratia	10.47	15.75
Gratuity expenses	0.98	1.05
Staff & labour welfare	8.55	8.80
	314.10	302.45
29. Finance costs	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest expenses		
On working capital	38.03	24.53
On term loan	10.54	15.36
On vehicle loan	2.17	2.12
On unsecured loan	17.50	9.45
On income tax	4.83	-
On MSME Creditors	-	0.01
Other borrowing costs	3.00	2.22
	76.07	53.70
30. Other expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
Carriage inward & others charges	28.55	26.76
Consumption of consumable stores & spares	88.70	78.12
Job offloading charges	121.50	79.66
Power and fuel	25.03	26.34
Rejection & deduction	0.91	0.68
Repairs and maintenance (plant and machinery)	23.49	16.78
Auditor remuneration (Refer Note 32 (a))	1.08	0.82
Bank charges	0.30	0.04
Business promotion expenses	3.21	2.46
Carriage outwards	27.61	30.53
Commission on sales	8.19	8.13
Communication expenses	1.68	1.61
CSR expenses (Refer Note 32(k)(xii))	6.72	-
Discount allowed	4.74	5.37
General expenses ⁴	3.40	3.79
Insurance charges	0.67	0.53
Printing and stationery expenses	1.08	1.04
Professional & consultancy charges	1.42	0.91
Rates & taxes	3.40	2.10
Repairs and maintenance (others)	11.08	10.83
Security expenses	12.70	8.42
Training and development expense	0.90	0.64
Travelling and conveyance expenses	4.72	3.78
Vehicle running & maintenance	10.43	9.76
Total	391.49	319.11
⁴ Does not include any item of expenditure with a value of more than 1% of the revenue from operations or Rs. 1.00 Lakh whichever is higher		
31. Exceptional Items	For the year ended March 31, 2026	For the year ended March 31, 2025
Profit/(Loss) on sale/discard of assets	0.10	(5.01)
Prior Period Items	(10.36)	-
Electricity Duty Refund	2.49	-
	(7.77)	(5.01)



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Notes forming part of the Standalone Financial Statement

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

32. a) Payment to Auditor	For the year ended March 31, 2026	For the year ended March 31, 2025
Audit Fees	0.88	0.68
Tax Audit Fees	0.10	0.05
Certification Fees	0.10	0.09
Total	1.08	0.82

32. b) Earnings Per Share (in Rupees)	For the year ended March 31, 2026	For the year ended March 31, 2025
Particulars		
Profit attributable to Equity Shareholders (A)	6,75,94,998	4,39,54,406
Number of Equity Shares at the beginning of the year	16,48,634	16,48,634
Number of Equity Shares at the end of the year	16,48,634	16,48,634
Weighted Average No. of Equity Shares (B)	16,48,634	16,48,634
Nominal Value of Equity Shares (In Rs)	10	10
Earnings Per Share (In Rs) (A/B)	41.00	26.66

c) Expenditure and Earning in Foreign Currency (in Rupees) Nil Nil

d) Related Party Disclosures

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

1 Name of Related Parties and Related Party Relationship:

Name	Relationship
Mr. Suresh Kumar Mehta - Managing Director Mr. Sumit Kumar Mehta - Whole Time Director Mrs. Shilpa Mehta - Non Executive Non-Independent Director Mr. Sandeep Bafna- Chief Executive Officer- w.e.f. 25/07/2026 Mr. Ratnalu Mahesh Kumar Rao - Chief Financial Officer-w.e.f. 20/07/26 Mr. Sushil Shrigopal Ladda- Company Secretary- w.e.f. 20/07/2026	Key Managerial Personnel
Mrs. Akshita Subhash Mehta	Relative of Key Managerial Personnel
Tools and Machinery	Enterprises over which relative of the key managerial personnel has significant influence
Eastern Solaris Energy Private Limited	Subsidiary of the Company w.e.f. 06/12/2025



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Notes forming part of the Standalone Financial Statement

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

II Transaction during the year with Related Parties:

Particulars		For the year ended March 31, 2026	For the year ended March 31, 2025
1 Transactions with Related Parties:			
Name of Related Party	Nature of Transaction	Transactions	
Suresh Kumar Mehta	Director Remuneration	42.00	42.00
	Interest on Unsecured Loan	0.89	3.02
Shilpa Mehta	Director Remuneration	29.00	18.00
	Interest on Unsecured Loan	15.68	5.19
Sumit Kumar Mehta	Director Remuneration	30.00	30.00
	Interest on Unsecured Loan	0.65	1.24
	Reimbursement of expenses on behalf of Co	7.90	2.97
Akshita Subhash Mehta	Salary	8.40	7.20
	Interest on Unsecured Loan	0.27	-
Tools and Machinery	Purchase of Goods	8.74	7.76
	Sale of Goods	1.86	1.87
Eastern Solaris Energy Private Limited	Sale of Goods	13.18	-
	Interest income on advance	22.68	-
	Reimbursement of expenses on behalf of Co	5.57	0.47
2 Amount receivable from/payable to Related Party			
Relationship	Nature of Transaction		
Key Managerial Personnel & their relatives	Payable	15.77	16.69
Enterprises in which Key Managerial Personnel & their relatives is interested	Payable	0.43	0.87
3 Loans given to Related Parties			
Name of Related Parties	Loan Given	Repayment	Interest net off TDS
Eastern Solaris Energy Private Limited	918.00	574.97	20.40
			March 31, 2026 Amount Receivable
			363.44
4 Loans Taken and repayment thereof			
Name of Related Parties	Loan Taken	Repayment	Interest net off TDS
Suresh Kumar Mehta	-	21.44	0.81
Shilpa Mehta	-	207.72	14.11
Sumit Kumar Mehta	-	8.52	0.59
Akshita Subhash Mehta	3.00	3.24	0.24
			March 31, 2026 Amount Due
			-
Loans Taken and repayment thereof			
Name of Related Parties	Loan Taken	Repayment	Interest net off TDS
Suresh Kumar Mehta	-	28.08	2.72
Shilpa Mehta	169.75	8.81	4.67
Sumit Kumar Mehta	-	10.19	1.12
			March 31, 2025 Amount Due
			20.63
			193.61
			7.93



SSSMEHTA INDUSTRIES LIMITED

(Formerly known as SSSMehta Industries Private Limited and prior thereto SSSMehta Enterprises and Industries Private Limited)

Notes forming part of the Standalone Financial Statement**e) Disclosure under AS-15****A. Defined Contribution Plan**

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Employer's Contribution to Provident Fund and ESIC	3.03	2.81

B. Defined Benefit Obligation**Gratuity (Non Funded)**

The Company provides for gratuity for employees as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination of the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied by the number of years of service. The Company does not have a funded plan for gratuity liability.

Expenses recognised in the Statement of Profit and Loss:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025 ⁵
Current service cost	0.88	0.93
Interest on obligation	0.21	0.16
Expected return on plan assets	-	-
Net actuarial loss/(gain)	(0.12)	0.07
Recognised Past Service Cost	-	-
Loss/(gain) on curtailments and settlement	-	-
Expense charged to the Statement of Profit and Loss	0.98	1.16

Reconciliation of Defined Benefit Obligation:

Particulars	As at March 31, 2026	As at March 31, 2025 ⁵
Opening Defined Benefit Obligation	3.58	2.42
Transfer in/out obligation	-	-
Current service cost	0.88	0.93
Interest cost	0.21	0.16
Actuarial loss/(gain)	(0.12)	0.07
Benefits paid	-	-
Closing Defined Benefit Obligation	4.55	3.58

Classification of the obligation into current and non current:

Particulars	As at March 31, 2026	As at March 31, 2025 ⁵
Current	1.09	0.68
Non-current	3.47	2.90
Total	4.55	3.58

Significant estimates: actuarial assumptions:

Particulars	As at March 31, 2026	As at March 31, 2025 ⁵
Discount Rate	6.75% p.a.	6.55% p.a.
Salary Growth Rate	8.33% p.a.	8.33% p.a.
Withdrawal Rates	25.00% p.a.	25.00% p.a.

⁵ During the year, the Company carried out an actuarial valuation of gratuity, and the financial impact pertaining to previous years has been recognised as prior period expense.

f) Segment Reporting

Based on guiding principles given in the Accounting Standard on Segment Reporting (AS - 17) issued by the 'The Institute of Chartered Accountants of India', the Company has chosen Manufacturing as its primary segments.

There is no secondary segment as the company is in only engaged in business of manufacturing, therefore the segment reporting is not applicable. Other activities of the Company are not significant and do not constitute a separate reportable segment in accordance with the applicable accounting standards. Accordingly, segment reporting disclosures are not applicable.



SSSMEHTA INDUSTRIES LIMITED

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Notes forming part of the Standalone Financial Statement

g)	Ratios	March 31, 2026	March 31, 2025	% Variances	Reasons
	The following are analytical ratios:				
i)	Current Ratio (in times) Current Assets/Current Liabilities	1.23	1.50	-18.13%	Not Applicable
ii)	Debt-Equity Ratio (in times) Total Debts/Shareholders Fund	0.40	0.98	-59.26%	Due to increase in profit and debt repayments made during the year
iii)	Debt Services Coverage Ratio (in times) Net Profit before interest & taxes+depreciation /Interest & Lease payments + Principal Repayments	9.89	6.32	56.48%	Due to increase in profit during the year
iv)	Return on Equity Ratio (in %) Net Profit after taxes - Pref. Dividend/Average Shareholders Equity	52.71%	60.65%	-13.10%	Not Applicable
v)	Inventory Turnover Ratio (in times) Turnover or Cost of Goods Sold/Average Inventory	11.53	19.42	-40.61%	Due to increase in closing stock during the year.
vi)	Trade Receivables Turnover Ratio (in times) Net Credit Sales (Net Sales - Sale Return)/Average Trade Receivables	14.82	15.14	-2.12%	Not Applicable
vii)	Trade Payables Turnover Ratio (in times) Net Credit Purchase (Net Purchase - Purchase Return)/Average Trade Payables	20.90	22.41	-6.74%	Not Applicable
viii)	Net Capital Turnover Ratio (in times) Net Sales (Total Sales - Sale Return)/Average Working Capital (Current Assets - Current Liabilities)	14.87	16.36	-9.11%	Due to increase in avg working capital as compared to previous year
ix)	Net Profit Ratio (in %) Net Profit after tax/Net Sales (Total Sales - Sale Return)	13.20%	9.77%	35.10%	Due to increase in profit during the year
x)	Return on Capital Employed (in %) Earning before interest and taxes/Capital Employed Capital Employed = Tangible Net Worth + Total Debts + Deferred Tax Liability	0.43	0.34	26.76%	Due to increase in profits during the year.
xi)	Return on Investment (in %) Net Profit after Interest and taxes/Shareholder Fund	0.42	0.47	-10.37%	Not Applicable



SSSMEHTA INDUSTRIES LIMITED

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Notes forming part of the Standalone Financial Statement

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

March 31, 2026					
h) Trade Payables ageing Schedule					
Particulars	Outstanding for following periods from due date of Total payment				
	Less than 1 year	1 - 2 yrs	2 - 3 yrs	More than 3 yrs	Total
a) MSME	27.79	-	-	-	27.79
b) Others	179.06	1.95	0.25	-	181.25
c) Disputed dues - MSME	-	-	-	-	-
d) Disputed dues - Others	-	-	-	-	-
Total	206.85	1.95	0.25	-	209.04

March 31, 2025					
Particulars	Outstanding for following periods from due date of Total payment				
	Less than 1 year	1 - 2 yrs	2 - 3 yrs	More than 3 yrs	Total
a) MSME	47.11	-	-	-	47.11
b) Others	115.58	0.84	-	-	116.42
c) Disputed dues - MSME	-	-	-	-	-
d) Disputed dues - Others	-	-	-	-	-
Total	162.69	0.84	-	-	163.53

March 31, 2026						
i) Trade Receivable ageing Schedule						
Particulars	Outstanding for following periods from due date of Total payment					Total
	Less than 6 months	6 months - 1 year	1 - 2 yrs	2 - 3 yrs	More than 3 yrs	
a) Undisputed Trade Receivables - Considered good	418.06	1.13	2.60	2.14	-	423.93
b) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-
c) Disputed Trade Receivables - Considered good	-	-	-	-	-	-
d) Disputed Trade Receivables - Considered doubtful	-	-	-	-	-	-
Total	418.06	1.13	2.60	2.14	-	423.93

March 31, 2025						
Particulars	Outstanding for following periods from due date of Total payment					Total
	Less than 6 months	6 months - 1 year	1 - 2 yrs	2 - 3 yrs	More than 3 yrs	
a) Undisputed Trade Receivables - Considered good	261.90	3.37	2.14	-	-	267.41
b) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-
c) Disputed Trade Receivables - Considered good	-	-	-	-	-	-
d) Disputed Trade Receivables - Considered doubtful	-	-	-	-	-	-
Total	261.90	3.37	2.14	-	-	267.41

March 31, 2026					
j) Ageing analysis of Capital Work in Progress					
Particulars	Less than 1 Year	1 - 2 yrs	2 - 3 yrs	More than 3 yrs	Total
Project in progress	3.09	-	-	-	3.09
Project temporarily suspended	-	-	-	-	-
	3.09	-	-	-	3.09

March 31, 2025					
Particulars	Less than 1 Year	1 - 2 yrs	2 - 3 yrs	More than 3 yrs	Total
Project in progress	-	-	-	-	-
Project temporarily suspended	-	-	-	-	-
	-	-	-	-	-



SSSMEHTA INDUSTRIES LIMITED

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Notes forming part of the Standalone Financial Statement**k) Other Statutory Information**

- i The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
- ii The Company does not have any transactions with companies struck off under section 248 of the companies Act, 2013 or section 560 of Companies Act, 1956.
- iii The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iv During the year, the company had not revalued its Property, Plant and Equipment.
- v The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- vi The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- vii The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - a) 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
 - b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- viii 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 Group shall:
 - a) 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
 - b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- ix Based on the lease agreement for land on which building is constructed, registered sale deed/transfer deed/conveyance deed, The title in respect of self-constructed buildings and title deeds of all other immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee), disclosed in the financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date.
- x The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).



SSSMEHTA INDUSTRIES LIMITED

(Formerly known as SSSMehta Industries Private Limited and prior thereto SSSMehta Enterprises and Industries Private Limited)

Notes forming part of the Standalone Financial Statement

xi The Company has been sanctioned working capital limits during the year from banks or financial institutions on the basis of security of current assets of the company. Based on the records examined by us in the normal course of audit of the financial statement, the quarterly returns/statements filed by the Company with such banks are in agreement with the books of accounts of the Company.

xii Corporate Social Responsibility (CSR) is applicable to the Company as per the provision of Section 135 of the Companies Act, 2013.

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Amount required to be spent during the year	6.96	-
Amount spent during the year on:		
(i) Construction/acquisition of any asset	-	-
(ii) On purposes other than (i) above	6.72	-
Shortfall at the end of the year ⁶	0.24	-
Reason for Shortfall		
Nature of CSR activities	Health Care and Environment	-

Unspent amount transferred to Separate Bank Account.

⁶ The unpaid amount has been paid in FY 2026-27 dated 29.04.2026

xiii Detail of Loan and advances in the nature of loan granted to promoter, Director, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are: repayable on demand.

Type of Borrower	As at March 31, 2026		As at March 31, 2025	
	Amount of Loan or Advance in the nature of Loan o/s	% of Total Loan and Advances in the nature of Loan	Amount of Loan or Advance in the nature of Loan o/s	% of Total Loan and Advances in the nature of Loan
Promoter	-	-	-	-
Director	-	-	-	-
KMP	-	-	-	-
Related Party	363.44	100%	-	-

xiv During the year, the company changed its name twice following approvals from shareholders and the regulatory authorities:

1. From SSSMehta Enterprises and Industries Private Limited to SSSMehta Industries Private Limited, via a special resolution passed at the EGM dated February 06, 2026 (SRN AC2607668), approved by the RoC on February 24, 2026.
2. From SSSMehta Industries Private Limited to SSSMehta Industries Limited, via a special resolution passed at the EGM dated February 24, 2026 (SRN AC2619256), approved by the RoC on March 12, 2026.

i) GST liabilities for the year has been taken as per books of accounts. Change in liability, if any, after audit under the provisions of GST Laws shall be accounted for in the year in which the audit is completed. In the opinion of the management/assessee there will be no significant change in the liability and will not impact significantly the profitability or the financial position of the company/ assessee.



SSSMEHTA INDUSTRIES LIMITED

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Notes forming part of the Standalone Financial Statement

m) The Management has informed that implementation of the applicable provisions of the Labour Codes is under progress. The Company is currently assessing the operational and financial implications of the applicable provisions and intends to complete the implementation during the ensuing financial year. Based on the assessment carried out up to the date of approval of these financial statements, management is of the view that the financial impact, if any, cannot presently be determined with reasonable certainty. Accordingly, no provision has been recognised in these financial statements. The Company will recognise the financial impact, if any, in the period in which the obligations become measurable and implementation is completed.

n) Certain Sundry Creditors & Debtors are subject to confirmation and reconciliation. However in view of the management the adjustments, if any, arising out of the reconciliation will not be material and hence no provision is considered necessary.

o) Disclosure u/s 22 of MSMED Act, 2006

Particulars	As At March 31, 2026	As At March 31, 2025
Principal amount remaining unpaid to the suppliers as at the end of the year	27.79	47.11
Interest due thereon remaining unpaid to suppliers as at the end of the year ⁷	-	0.01
Interest paid in terms of Section 16 along with the amount of payments made to suppliers beyond the appointment day during the year	-	-
Interest due and payable for the period of delays in making payment (which have been paid beyond the appointment date during the year but without adding interest specified under the act)	-	-
The amount of interest accrued and remaining unpaid at the end of the accounting year.	-	0.01

⁷Amount due to entities covered under Micro, Small Enterprises as defined in the Micro, Small, Medium Enterprises Development Act, 2006, have been identified on the basis of information available with the Company.

p) On July 24, 2026, through an Extraordinary General Meeting (EGM), the company altered the Object Clause of its MOA and corresponding sections of its AOA. This modification took effect after the balance sheet date but before the authorization of the financial statements, changing the company's CIN from U27209JH2021PLC17679 to U24109JH2021PLC17679.

q) During the year, the Company initiated the process for listing its equity shares on the SME Platform of NSE (Emerge) through an Initial Public Offering (IPO). In connection with the proposed IPO, the Company has appointed intermediaries, including a merchant banker, and commenced the requisite preparatory, compliance and due diligence activities.

The Company has also made certain advances in relation to the proposed IPO, which have been disclosed under the appropriate head in the financial statements. The proposed IPO remains subject to the receipt of requisite corporate, regulatory and statutory approvals and other applicable conditions.

r) These financial statements are presented in Indian Rupee (Rs) which is also the Company functional currency. All amounts are rounded-off to nearest lakhs or decimals thereof, unless otherwise stated

s) Previous year's figure have been re-grouped/re-classified wherever necessary to correspond with the current year's classification/ disclosure.

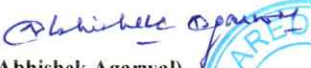
Summary of Significant Accounting Policies**1**

Accompanying Notes from 1 to 32 forms an integral part of the financial statements

As per our report of even date attached**For S K Naredi & Co LLP**

Chartered Accountants

ICAI Firm Reg No.: 003333C/C400397


(Abhishek Agarwal)
Partner
M No.: 414050



Jamshedpur, India
September 08, 2026

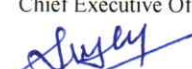
For and on behalf of the Board of Directors of

SSSMehta Industries Limited

CIN - U24109JH2021PLC17679


(Suresh Kumar Mehta)
Chairman cum Managing Director
DIN : 09418870


(Sandeep Bafna)
Chief Executive Officer


(Sushil Shrigopal Ladda)
Company Secretary
M No. - A35636


(Sumit Kumar Mehta)
Whole Time Director
DIN: 09418872


(Ratnalu Mahesh Kumar Rao)
Chief Financial Officer