

**INDEPENDENT AUDITORS' REPORT**

**To the Members of Emerald Jewel Shakthi Limited**

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

**Opinion**

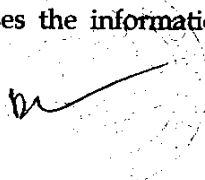
1. We have audited the accompanying financial statements of **Emerald Jewel Shakthi Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2025 and the Statement of Profit and Loss and Cash Flow Statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its loss and cash flows for the year ended on that date.

**Basis of Opinion**

3. 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 financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

5. The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including

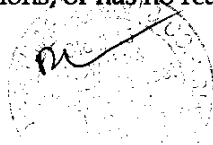


Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

6. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
7. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
8. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Management's responsibility for the financial statements**

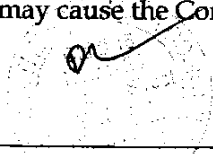
9. The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the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

A circular stamp, likely a professional seal or office stamp, is located at the bottom center of the page. It contains a signature in black ink that appears to be 'M. Thiagarajan'.

12. The board of directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's responsibilities for the financial statements**

13. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
14. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
  - The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
  - 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 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.



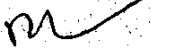
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
15. We communicate with those charged with governance regarding, 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.
16. 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**

17. As required by section 197(16) of the Act, based on our audit, we report that the Company has paid remuneration to its directors during the year in accordance with the provisions of and limits laid down under section 197 read with Schedule V to the Act.
18. This report does not include a statement on the matters specified in Paragraph 3 of 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, since in our opinion and according to the information and explanations given to us, the Order is not applicable.
19. As required by Section 143(3) of the Act, we report that:
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
  - c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;



- d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with the Companies (Accounts) Rules, 2021;
- e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) Reporting under clause (i) of sub-section (3) of Section 143 of the Companies Act, 2013 regarding the adequacy and operating effectiveness of internal financial controls over financial reporting is not applicable to the Company, in accordance with the Ministry of Corporate Affairs Notification G.S.R. 583(E) dated 13th June 2017
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
  - i) The Company does not have any pending litigations which would impact its financial position;
  - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
  - iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv) (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any person or entity, including foreign entities ('the 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 ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries;
  - (b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entities ('the 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



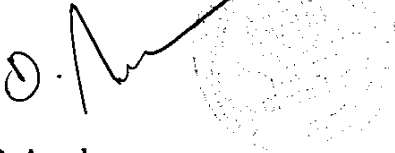
(c) Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.

v) The Company has not declared or paid any dividend during the year ended 31 March 2025.

vi) Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of audit we did not come across any instance of the audit trail feature being tampered with. Furthermore, the audit trail has been preserved by the Company as per the statutory requirements for record retention from the date the audit trail was enabled for the accounting software.

**For B. Thiagarajan & Co,**  
*Chartered Accountants*

F.Reg No: 004371S



**D. Aruchamy**

*Partner*

M. No - 219156

UDIN - 25219156BMIBIL4600

Place - Coimbatore

Date - September 01, 2025

**1.A Corporate information**

The Company is a subsidiary company of Emerald Jewel Industry India Limited. The Company is engaged in the business of wholesalers,retailers,exporters,importers,assemblers,fabricators,suppliers,dealers, designers, distributors of jewellery and articles made of gold, platinum and silver and diamond and other precious and semi-precious stones whether artificial or natural. The Company's registered office is situated at 230, Second Floor, T.V. Samy Road (East), R.S. Puram, Coimbatore -641 002.

**1.B Significant accounting policies**

**1.B.1 Basis of accounting and preparation of financial statements**

The financial statements of the Company are prepared in accordance with Indian Accounting Standard ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2018 read with section 133 of the Companies Act, 2013.

**1.B.2 Basis of preparation and presentation**

The financial statements of the Company have been prepared in accordance with Indian Accounting Standard ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 read with section 133 of the Companies Act, 2013 and other relevant provisions of the Act.

The financial statements of the Company are prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on accrual basis except for certain financial assets that have been measured at fair value.

The financial statements have been prepared using the significant accounting policies and measurement basis summarized below. These accounting policies have been used throughout all periods presented in the financial statements, except where the Company has applied certain accounting policies and exemptions upon transition to Ind AS.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

These financial statements are presented in Indian Rupees Lakhs (₹ Lakhs), which is also the functional currency of the company, unless otherwise indicated. Figures for the previous years have been reclassified/rearranged wherever considered necessary to conform to the figures presented in the current year.

Assets and liabilities are classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current - non-current classification of assets and liabilities.

The other amendments to Ind AS notified by these rules are primarily in the nature of clarifications. These amendments are not expected to have a material impact on the Company in the current or future reporting periods and on foreseeable future transactions.

**Use of estimates:**

**1) Certain financial assets and liabilities**

The preparation of the Financial Statements in conformity with Ind AS requires the Management to make judgements, estimates and assumptions that affect the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the Financial Statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

Estimates and underlying assumptions are reviewed on a periodical basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

**1.B.3 Recent accounting pronouncements**

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On 31 March 2023, MCA amended the companies (Indian Accounting Standards) Amendment Rules, 2023, as below:

**a) Ind AS 1 - Presentation of Financial Statements**

This amendment requires the entities to disclose their material accounting policies rather than their significant accounting policies. The effective date for adoption of this amendment is annual periods beginning on or after 01 April 2023. The company has evaluated the amendment and the impact of the amendment is insignificant in the financial statements.

**b) Ind AS 12 - Income Taxes**

This amendment has narrowed the scope of the initial recognition exemption so that it does not apply to transactions that give rise to equal and offsetting temporary differences. The effective date for adoption of this amendment is annual periods beginning on or after 01 April 2023. The Company has evaluated the amendment and the impact of the amendment is insignificant in the financial statements.

**c) Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors**

This amendment has introduced a definition of 'accounting estimates' and included amendments to Ind AS 8 to help entities distinguish changes in accounting policies from changes in accounting estimates. The effective date for adoption of this amendment is annual periods beginning on or after 01 April 2023. The company has evaluated the amendment and the impact of the amendment is insignificant in the financial statements.

#### **1.B.4 Operating Cycle**

Based on the nature of products/activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current

#### **1.B.5 Cash flow statement**

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

#### **1.B.6 Earnings per share**

Basic earnings per share is computed by dividing the Profit / (Loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

#### **1.B.7 Taxes on Income**

Income tax expense represents the sum of the tax currently payable and substantively enacted by the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Company measures its tax balances either based on the most likely amount or the expected value, depending on which method provides a

### 1.B.8 Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace. All recognised financial assets are subsequently measured in their entirety at either amortized cost or fair value, depending on the classification of the financial assets.

#### Classification of financial assets

Debt instruments that meet the following conditions are subsequently measured at amortized cost (except for debt instruments that are designated as at fair value through profit or loss on initial recognition): the debt instruments carried at amortised cost include Deposits, Debtors, Loans and advances recoverable in cash.

- the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All other financial assets are subsequently measured at fair value.

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business and reflects the Company's unconditional right to consideration (that is, payment is due only on the passage of time). Trade receivables are recognised initially at the transaction price as they do not contain significant financing components. The Company holds the trade receivables with the objective of collecting the contractual cash flows and therefore measures them subsequently at amortised cost using the effective interest method, less loss allowance.

### 1.B.9 Financial liabilities

The Company classifies its financial liabilities in the following measurement categories: those to be measured at fair value through profit or loss (FVTPL) and those measured at amortised cost.

Trade and Other payables: These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. The amounts are unsecured. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

**1.B.10 Impairment of assets**

The carrying value of assets/cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated, and impairment is recognised if the carrying value exceeds the recoverable amount. Recoverable amount is the greater of the net selling price and their value in use. When there is an indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the statement of Profit and Loss, except in case of revalued assets.

**1.B.11 Provisions and Contingencies:**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period. Contingent liabilities are not recognised in the financial statements and disclosed as part of the notes forming part of the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

**1.B.12 Rounding off amounts**

All figures have been rounded off to the nearest rupees in hundreds. Previous year figures have been regrouped / reclassified to make them comparable with current year.

**EMERALD JEWEL SHAKTHI LIMITED**

No. 230, Second Floor, T.V. Samy Road (East), R.S. Puram, Coimbatore - 641 002.

CIN-U47733TZ2025PLC033491

**STANDALONE BALANCE SHEET AS AT MARCH 31, 2025**

Amount in hundreds

Particulars	Notes	As at March 31, 2025
<b>ASSFTS</b>		
<b>Current assets</b>		
(a) Financial Assets		
(i) Cash and cash equivalents	2	14,966.60
(b) Other current assets	3	5.40
<b>Total current assets</b>		<b>14,972.00</b>
<b>TOTAL ASSETS</b>		<b>14,972.00</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	4	15,000.00
(b) Other equity	5	-269.37
<b>Total equity</b>		<b>14,730.63</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
(a) Other current liabilities	6	241.37
<b>Total current liabilities</b>		<b>241.37</b>
<b>Total liabilities</b>		<b>14,972.00</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>14,972.00</b>

Significant Accounting Policies


1


The accompanying notes forms an integral part of these standalone Ind AS financial statements


This is the balance sheet referred to in our report of the even date attached

For B. Thiagarajan & Co.,  
Chartered Accountants  
FRN.: 004371S

For and on behalf of the Board of Directors  
EMERALD JEWEL SHAKTHI LIMITED

  
D. Aruchamy  
Partner  
Membership Number: 219156  
UDIN:25219156BMIBIL4600

  
K. Srinivasan  
Director  
DIN: 00022753

  
Shakthi Srinivasan  
Director  
DIN: 00022792

Place: Coimbatore

Date: September 01, 2025



**EMERALD JEWEL SHAKTHI LIMITED**

No. 230, Second Floor, T.V. Samy Road (East), R.S. Puram, Coimbatore - 641 002.

CIN-U47733TZ2025PLC033491

**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025**


Amount in hundreds

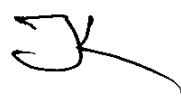
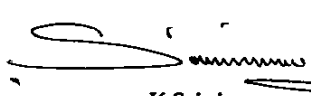
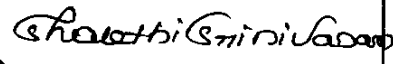
Particulars	Note No.	For the year ended March 31, 2025
I. Revenue from operations		-
II. Other income		-
Total income (I + II)		-
III. Expenses:		
Other expense	7	269.37
Total expenses		269.37
IV. Profit/(Loss) before tax		-269.37
V. Tax expense		
(a) Deffered tax		-
Total tax expenses		-
VI. Loss for the year		-269.37
VII. Earning per equity share		
[Nominal Value of Share Rs. 10/- in actuals]		
(i) Basic and diluted earnings per share		-0.18

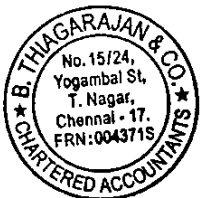
The accompanying notes forms an integral part of these standalone Ind AS financial statements

For **B. Thiagarajan & Co.**,  
Chartered Accountants  
Firm Registration No.: 004371S

For and on behalf of the Board of Directors of  
**EMERALD JEWEL SHAKTHI LIMITED**

  
**D. Aruchamy**  
Partner  
Membership no: 219156  
UDIN:25219156BMIBIL4600  
Place: Coimbatore  
Date: September 1, 2025

    
**K.Srinivasan**      **Shakthi Srinivasan**  
Director                  Director  
DIN: 00022753      DIN: 00022792



**EMERALD JEWEL SHAKTHI LIMITED**


**Statement of Cash Flows for the year ended March 31, 2025**

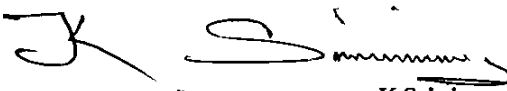
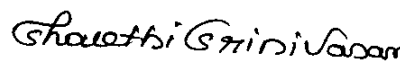
Particulars	Amount in hundreds	
	For the year ended March 31, 2025	
<b>Cash flow from operating activities</b>		
Net profit before tax		-269.37
Adjustments for :		
Depreciation expense		-
Interest income		-
<b>Operating profit before working capital changes</b>		-269.37
<b>Movements in working capital:</b>		
(Increase)/Decrease in trade receivables		-
(Increase)/Decrease in other assets		-5.40
(Increase)/Decrease in Inventory		-
(Decrease)/Increase in trade payable		-
(Decrease)/Increase in other liabilities		15,241.37
<b>Cash generated from/(used in) operation</b>		
Income tax paid net of refund		
<b>Net cash generated from/(used in) operating activities (A)</b>		14,966.60
<b>Cash flow from investing activities</b>		
Interest received		
<b>Net cash from investing activities (B)</b>		
<b>Cash flow from financing activities</b>		
<b>Net cash used in financing activities (C)</b>		-
<b>Net increase/(decrease) in cash and cash equivalents(A+B+C)</b>		14,966.60
Cash and cash equivalents - opening balances		
<b>Cash and cash equivalents at the end of the year</b>		14,966.60
<b>Components of cash and cash equivalents</b>		
Balance with banks		14,966.60
<b>Total cash and cash equivalents</b>		14,966.60

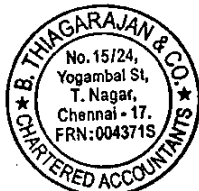
Note: The cash flow statement is prepared using the "indirect method" set out in IND AS 7 - Statement of Cash Flows. The accompanying notes forms an integral part of the financial statements

For B. Thiagarajan & Co.,  
Chartered Accountants  
Firm Registration No.: 004371S

For and on behalf of the Board of Directors  
EMERALD JEWEL SHAKTHI LIMITED

  
**D. Aruchamy**  
Partner  
Membership no: 219156  
UDIN:25219156BMIBIL4600  
Place: Coimbatore  
Date:September 1, 2025

   
**K.Srinivasan**                      **Shakthi Srinivasan**  
Director                                      Director  
DIN: 00022753                      DIN: 00022792



**EMERALD JEWEL SHAKTHI LIMITED**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2025**

Amount in hundreds

(A) Equity share capital	Number of shares	Amount
Particulars		
Balance as at March 31, 2024	-	-
Add: MOA Subscription	1,50,000	15,000
Balance as at March 31, 2025	1,50,000	15,000

**(B) Other equity**

Particulars	Reserve and Surplus					Total
	Capital reserve	Capital redemption reserve	Securities premium	General reserve	Retained earnings	
Opening balance as at March 31, 2024	-	-	-	-	-	-
Buy back and tax adjustment, new lease Reserve	-	-	-	-	-	-
Loss for the year	-	-	-	-	269.37	269.37
Other comprehensive income for the year, net of income Adjustment for Reduction in Fixed Assets	-	-	-	-	-	-
Effect of ROU Asset creation	-	-	-	-	-	-
Adjustment for Buyback shares	-	-	-	-	-	-
Dividend Payment (Gross)	-	-	-	-	-	-
Transfer to general reserve	-	-	-	-	-	-
Closing balance as at March 31, 2025	-	-	-	-	269.37	269.37

The accompanying notes forms an integral part of these standalone Ind AS financial statements

For B. Thiagarajan & Co.,  
 Chartered Accountants  
 Firm Registration No.: 0043715

For and on behalf of the Board of Directors



*D. Aruchamy*

D. Aruchamy  
 Partner

Membership no: 219156  
 UDIN:25219156BMIBL4600

*K. Srinivasan*

K. Srinivasan  
 Director  
 DIN: 00022753

*Shakthi Srinivasan*  
 Director  
 DIN: 00022792

Place: Coimbatore  
 Date: September 1, 2025

**Note 2 - Cash and cash equivalents**

Particulars	As at March 31, 2025
Balances with bank - Current account	14,966.60
<b>Total</b>	<b>14,966.60</b>

**Note 3 - Other current assets**

Particulars	As at March 31, 2025
GST input credit	5.40
<b>Total</b>	<b>5.40</b>

**Note 4 - Equity share capital**

Particulars	As at March 31, 2025
<b>Authorised share capital</b> 1,50,000 equity shares of ₹ 10/- each	15,000.00
<b>Issued, subscribed and fully paid up</b> 1,50,000 equity shares of ₹ 10/- each	15,000.00
<b>Total Issued, subscribed and fully paid up share capital</b>	<b>15,000.00</b>

**Note 4.1 : Terms/Rights attached to equity shares**

The Company has only one class of equity shares having par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share. The Company has not declared dividend to the equity shareholders.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive the assets of the company, in proportion to the number of equity shares held by the shareholders.

**NOTE 4.2: Reconciliation of Outstanding Shares**

Particulars	As at March 31, 2025	
	No. of shares	Amount in Rs.
At the beginning of the year	-	-
Add: MOA Subscription	1,50,000	15,000
Outstanding at the end of the year	1,50,000	15,000

**Note 4.3 : Details of shareholders holding more than 5% of share capital in the Company**

Name of Shareholders	As at March 31, 2025	
	%	No. of Shares
Equity shares of ₹ 10 each fully paid		
a) Emerald Jewel Industry India Limited *	100.00%	1,49,994
<b>Total</b>	<b>100.00%</b>	<b>1,49,994</b>

**Note 4.4 : Details of shares held by Promoters at the end of the year**

As at March 31, 2025	No. of Shares	% of total shares	% change during the year
a) Emerald Jewel Industry India Limited *	1,49,994	100.00%	100.00%
b) Krishnamoorthy Srinivasan	1	0.00%	0.00%
c) Shakthi Srinivasan	1	0.00%	0.00%
d) Nishtashri Srinivasan	1	0.00%	0.00%
e) Dhiaan Shakthi Srinivasan	1	0.00%	0.00%
f) M. Karunakaran	1	0.00%	0.00%
g) V. Lakshmi	1	0.00%	0.00%
<b>Total</b>	<b>1,50,000</b>	<b>100.00%</b>	<b>100.00%</b>

Note : The company was incorporated as a public limited company with seven members in compliance with the minimum requirement under the companies Act 2013. Out of the seven registered shareholders six individuals hold shares as registered owners on behalf of the holding company, which is the beneficial owner of 100% of the equity shares of the company.

Particulars	As at March 31, 2025
<b>NOTE 5: Other Equity</b>	
i) Debit balance in the statement of Profit and Loss:	
At the beginning of the year	-
Add: Loss for the year as per Statement of Profit and Loss	-269.37
Balance as at the end of the year	-269.37
<b>NOTE 6: OTHER CURRENT LIABILITIES</b>	
(a) GST Payable	-
(b) Other Payables	191.37
(c) Audit Fees Payables	50.00
<b>TOTAL</b>	<b>241.37</b>
<b>NOTE 7: OTHER EXPENSES</b>	
(a) Professional Charges	38.00
(b) Registration & Licence Fees	13.63
(b) Rent	167.74
(c) Audit fee (7.1)	50.00
<b>TOTAL</b>	<b>269.37</b>
<b>NOTE 7.1: PAYMENT TO AUDITORS</b>	
As Auditors:	
- Audit Fee	50.00
<b>TOTAL</b>	<b>50.00</b>

8. **Related Party Disclosures****A) List of Related Parties**

Particulars	Name	Relationship with such related party
a) Reporting Entity	Emerald Jewel Shakthi Limited	
b) Key Management Personnel	Krishnamoorthy Srinivasan Shakthi Srinivasan Dhiaan Shakthi Srinivasan	Director Director Director
c) Enterprises in which KMP exercises significant influence	Emerald Jewel Industry India Ltd	Common director & Shareholders

**B) Transactions with Related Parties**

Name of related party	Nature of transaction made with such party	Volume of transaction either whole amount or appropriate proportion
Emerald Jewel Industry India ltd	Rent	167.74
Emerald Jewel Industry India ltd	share capital	15,000.00
Emerald Jewel Industry India ltd	Other payable	23.63

9. The company's accumulated losses as at 31.03.25 is Rs.269.37 /- and has a networth of Rs. 14,730.63/-
10. In the opinion of the management all Current Assets have the value, on realization in the ordinary course of business, at least equal to the amount at which they are stated.
11. Estimated amount of contract to be executed on capital account and not provided for: Rs. NIL
12. **Additional Regulatory Information**
- a) There are no Title deeds of immovable properties not held in the name of the Company. The Company has not revalued any of its property, plant and equipment including ROU assets and intangible assets during the year. The Company doesnot have any intangible assets under development.
- b) Capital - Work-in Progress (CWIP) - NIL
- c) There are no transactions with struck off companies under section 248 or 560 of the Companies Act, 2013
- d) The company has not created or modified or satisfied charges during the financial year 2024-25
- e) The Company has complied with the no. of layers prescribed u/s 2(87) read with the applicable Rules
- f) There is no Scheme of Arrangements that has been approved in terms of sections 230 to 237
- g) The company has not advanced/loaned/invested or received funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall 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 to or on behalf of the Ultimate Beneficiaries.
- h) The company has not received any funds from any persons or entities, 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 other than those disclosed in the notes to accounts.
- i) There are no transactions that are not recorded in the books of account to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- j) Corporate Social Responsibility (CSR) - The Company is not required to comply with CSR regulations.
- k) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year
- l) The company has not been declared as wilful defaulter by any bank

**EMERALD JEWEL SHAKTHI LIMITED**

Notes to the Financial Statements as at and for the year ended March 31, 2025

12. Contingent Liabilities and other commitments: - NIL
13. Pending Litigation:  
Litigation: The Company is not subject to any legal proceedings and claims, which have arisen in the ordinary course of business.
14. All figures have been rounded off to the nearest hundreds.
15. Ratio Analysis

	March 31, 2025
(a) Current Ratio	Not applicable
(b) Debt - Equity Ratio	Not applicable
(c) Debt- Service Coverage Ratio	Not applicable
(d) Return on Equity	-1.80%
(e) Inventory Turnover Ratio	Not applicable
(f) Trade Receivables Turnover Ratio	Not applicable
(g) Trade Payables Turnover Ratio	Not applicable
(h) Net Capital Turnover Ratio	Not applicable
(i) Net Profit Ratio	Not applicable
(j) Return on Capital Employed	-1.83%
(k) Return on investment	Not applicable

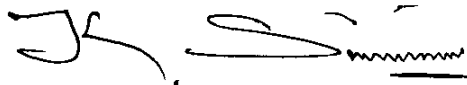
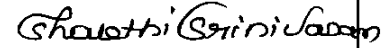
For B. Thiagarajan & Co.,  
Chartered Accountants  
Firm Registration No.: 004371S



D. Aruchamy  
Partner  
Membership no: 219156  
UDIN:25219156BMIBIL4600

Place: Coimbatore  
Date: September 1, 2025

For and on behalf of the Board of Directors of  
EMERALD JEWEL SHAKTHI LIMITED

K.Srinivasan  
Director  
DIN:00022753

Shakthi Srinivasan  
Director  
DIN: 00022792

