



JAIN JAGAWAT KAMDAR & CO

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

**To the Members of
TARACHAND METLALLIX LIMITED
Report on the Audit of the Financial Statements**

Opinion

We have audited the accompanying financial statements of **Tarachand Metallix Limited** (the "Company"), which comprise the Balance Sheet as at **March 31, 2026**, the Statement of Profit and Loss (including other Comprehensive Income), statement of Cash Flows for the period ended, and statement of change in equity and notes to the financial statement including a summary of material accounting policies and other explanatory information (hereinafter referred to as "financial statements".)

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standard prescribed under section 133 of the Act, and other accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2026**, its Losses and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA" s) specified under section 143(10) of the Act. 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements

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Responsibilities of Board of Directors and Those Charged with Governance for 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. 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 Those Charged with Governance for the Financial Statements

The Company's Board of Directors is 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 including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India including the Ind AS 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements.

Our objectives are to obtain reasonable assurance about whether the financial statements 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We are 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. 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 financial statement dealt with by this report is in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) Based on 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 B**". 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 according to the information and explanations given to us, the company has paid managerial remuneration within the limit prescribed by section 197 for maximum permissible managerial remuneration provided to the directors of the company
 - 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) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has no pending litigations which would impact on its financial position which are not disclosed in the financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

- iv.
- a) The management has represented that, to the best of its knowledge and belief, 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 audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. No Dividends has been declared by the company during the financial year
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account for period ended 31st March 2026 which has a feature of recording audit trail (edit log) facility as per Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 and the same **were operational** during the year for all relevant transactions recorded in the software.

For Jain Jagawat Kamdar & Co
Chartered Accountants
Firm’s Registration No: 122530W

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CA Chandra Shekhar Jagawat
Partner
Membership No: 116078
UDIN: 26116078ZULOSU2602
Place: Mumbai
Date: 27.04.2026



JAIN JAGAWAT KAMDAR & CO

Chartered Accountants

“Annexure A” to the Independent Auditors’ Report

With reference to Annexure A, referred to in the Independent Auditors’ Report to the members of the Company on the financial statements for the year ended March 31, 2026, we report the following: -

i. Property, Plant and Equipment: -

(a)

(A) The Company does not hold Fixed assets during the year and therefore the clause 1(a), 1(b), 1(c) and 1(d) are not applicable to the company.

(B) the company is not hold any intangible asset. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order are also not applicable to the company.

(b) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

ii. Inventories

(a) According to the information and explanations given to us and based on our examination of records of the Company, they do not have any business transactions during the year and do not have inventory during the year and therefore the above clause is not applicable to the Company.

(b) According to the information and explanations given to us and based on our examination of records of the Company, the company has not taken any loan during the year and therefore the clause is not applicable during the year

iii. Investment Guarantee / Security, Loans or Advances

During the year, the company has not made any investments in, provided any guarantee or security, or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii) of the said Order are not applicable to the company.

iv. Compliance of provisions of Secs. 185 & 186

According to the information and explanations given to us and on the basis of our examination of records of the Company, the Company has not entered into any transactions in respect of any loans or investment or provided any guarantee or security to the parties covered under

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Section 185 and 186 of the Act, therefore, paragraph 3(iv) of the order is not applicable to the company.

v. Public Deposit

According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of provisions of sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under. Therefore, the clause (v) of paragraph 3 of the Order is not applicable to the Company.

vi. Maintenance Cost Records

As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the Company.

vii. Statutory Dues

(a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Goods and Services Tax (GST), Cess, and other statutory dues with the appropriate authorities to the extent applicable.

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

ix.

(a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.

(b) In our opinion and according to the information and explanations given to us, the company has not been declared a willful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, the company has not taken any loan during the year therefore the provision of this clause is not applicable to the Company.

(d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilized for long term purposes.

(e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.

(f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures, or associate companies.

x. Application of fund raise through public offer

(a) The Company has not raised money by way of an initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

(b) In our opinion and according to the information and explanations given to us, the company has not made any preferential allotment of shares during the year, thus reporting requirements under clause (x) (b) is not applicable.

xi. Frauds

(a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year. Therefore, the provisions of Clause (xi) (a) of paragraph 3 of the order are not applicable to the Company.

(b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As auditor, we did not receive any whistle- blower complaint during the year. Therefore, the provisions of Clause (xi) (b) of paragraph 3 of the order are not applicable to the Company.

xii. Provisions applicable to Nidhi Company

The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.

xiii. Compliances of sections 177/188 of Companies Act

As per the information and explanations received to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act wherever applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable Indian Accounting Standards. Identification of related parties were made and provided by the management of the company. **(Refer Note no: 21 of the Financial Statement)**

xiv. Internal Audit

- a) The Company is a subsidiary of a listed entity and accordingly covered under the provisions of Section 138 of the Companies Act, 2013. The Company has an internal audit system in place which is commensurate with the size and nature of its business.
- b) The reports of the Internal Auditors for the period under review have been considered by us during the course of our audit.

xv. Non cash transactions with directors

The Company has not entered any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

xvi. Applicability of section 45-1A of RBI

- (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) In our opinion, and according to the information and explanations provided to us and on the basis of our audit procedures, the Company has not conducted any Non-Banking Financial or Housing Finance activities during the year as per the Reserve bank of India Act 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
- (c) In our opinion, and according to the information and explanations provided to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) In our opinion, and according to the information and explanations provided to us, the Group does not have any Core Investment Company (CIC) as part of the Group contained in the Core Investment Companies (Reserve Bank) Directions, 2016. Therefore, provisions of clause (xvi) (d) of paragraph 3 of the Order are not applicable to the Company

xvii. Cash Losses

The company has not incurred cash loss during the current financial year as well as previous financial year.

xviii. Resignation of Statutory Auditors

There has been no resignation of the previous statutory auditors during the year. Therefore, the provisions of Clause (xviii) of paragraph 3 of the order are not applicable to the Company.

xix. Capability of meeting the liabilities

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements,

the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.


xx. CSR compliances

The provisions of Section 135 are not applicable to company during the current financial year therefore, the provisions of Clause (xx) (a) and (b) of paragraph 3 of the order are not applicable to the Company.

xxi. The company has not made investments in subsidiary company. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.

**For Jain Jagawat Kamdar & Co.
Chartered Accountants
FRN: 122530W**

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**CA Chandra Shekhar Jagawat
Partner
Membership No 116078
UDIN: 26116078ZULOSU2602
Place: Mumbai
Date: 27.04.2026**



JAIN JAGAWAT KAMDAR & CO

Chartered Accountants

“Annexure B” to the Independent Auditors’ Report on the financial statements of Tarachand Metallix Limited

Report on the internal financial controls with reference to the aforesaid financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (Referred to in paragraph 1(A)(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date)

Opinion

We have audited the internal financial controls with reference to **financial** statements of **Tarachand Metallix Limited** (“the Company”) as of **31 March 2026** in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at **31 March 2026**, based on the internal financial controls with reference to financial statements 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 (the “Guidance Note”).

Board of Directors Responsibility for Internal Financial Controls

The Company’s management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. 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 the 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 (hereinafter referred to as “the Act”).

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. 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 with reference to financial statements were established and maintained and whether 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness

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exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with Reference to Financial Statements

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements include those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with 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 financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements


Because of the inherent limitations of internal financial controls with reference to financial statements, 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 with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For Jain Jagawat Kamdar & Co.

Chartered Accountants

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CA Chandra Shekhar Jagawat

Partner

Membership No 116078

UDIN: 26116078ZULOSU2602

Place: Mumbai

Date: 27.04.2026

TARACHAND METALLIX LIMITED

CIN:U24319PN2026PLC250361

Audited Financial Statements

F.Y.2025-26

AUDITED BY:

M/s Jain Jagawat Kamdar & Co

Chartered Accountants

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TRACHAND METALLIX LIMITED

CIN:U24319PN2026PLC250361

Balance Sheet for the Period ended 31 March 2026

Sr. No	Particulars	Note No	As At 31st March 2026
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds	3	25,00,000
a.	Share Capital	4	(1,78,909)
b.	Reserves and Surplus		
2	Share Application money pending Allotment		
3	Non-Current Liabilities		
a.	Long-Term Borrowings	5	-
b.	Deferred Tax Liabilities (Net)		-
c.	Other Long Term Liabilities		-
4	Current Liabilities		
a.	Short-Term Borrowings	6	-
b.	Trade Payables	7	-
c.	Other Current Liabilities	8	29,100
d.	Short-Term Provisions		
TOTAL (In Rs.)			23,50,191

II.	ASSETS		
1	Non-Current Assets		
a.	Property, Plant & Equipment	9	-
	(i)Tangible Assets		
	(ii)Intangible Assets		
	(iii)Capital Work-In-Progress		
	(iv)Intangible Assets Under Development		
b.	Non-Current Investments	10	-
c.	Deferred Tax Assets (Net)		
d.	Long-Term Loans and Advances		
e.	Other Non-Current Assets		
2	Current Assets		
a.	Current Investments	11	-
b.	Inventories	12	-
c.	Trade Receivables	13	3,64,157
d.	Cash and Cash Equivalents	14	15,00,000
e.	Short-Term Loans and Advances		
f.	Other Current Assets		
3	Miscellaneous Expenditure	15	4,86,034
a.	Priliminery Expences		
TOTAL (In Rs.)			23,50,191

Notes On Accounts including Significant Accounting Policies 1-26

(See Accompanying Notes to the Financial Statement)
As per our Report of even date attached
For Jain Jagawat Kamdar & CO.
CHARTERED ACCOUNTANTS
(FRN : 122530W)

Chandrashekhar Jagawat

CA Chandrashekhar Jagawat
PARTNER
(Membership No.116078)
Place: MUMBAI
Dated: 27/04/2026



For and On behalf of Board of Directors of
Tarachand Metallix Limited

Vinay Kumar
Vinay Kumar
Director
DIN: 00151567

Himanshu Aggarwal
Himanshu Aggarwal
Director
DIN:01806026

TARACHAND METALLIX LIMITED

CIN:U24319PN2026PLC2503616

Statement of Profit & Loss for the Period Ended 31 March 2026

Sr. No	Particulars	Note No.	Profit & Loss for the period Ended 31 March 2026
I.	Revenue From Operations	16	-
II.	Other Income	17	-
III.	Total Revenue (I + II)		-
IV.	Expenses:		
	Cost of Materials Consumed	17	-
	Employee Benefits Expense	18	-
	Depreciation	9	-
	Other Expense	20	1,78,909
	Total Expenses		1,78,909
V.	Profit Before Exceptional and Extraordinary Items and Tax (III-IV)		(1,78,909)
VI.	Exceptional Items		
VII.	Profit Before Extraordinary Items and Tax (V - VI)		(1,78,909)
VIII.	Extraordinary Items		
IX.	Profit Before Tax (VII- VIII)		(1,78,909)
X	Tax Expenses:		
	(1) Short Provision of Previous Year (Excess Provision)		
	(2) Deferred Tax Liabilities (Assets)		
	(3) Provision for Tax		
XI	Profit (Loss) for the Period from Continuing Operations (VII-VIII)		(1,78,909)
XII	Profit/(Loss) from discontinuing operations		
XIII	Tax Expense of discontinuing operations		
XIV	Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)		(1,78,909)
XV	Profit (Loss) for the period (XI + XIV)		(1,78,909)
XVI	Earnings per equity share:		
	(1) Basic		(0.72)
	(2) Diluted		(0.72)

(See Accompanying Notes to the Financial Statement)

1 to 26

As per our Report of even date attached
FOR JAIN JAGAWAT KAMDAR & CO.
CHARTERED ACCOUNTANTS
(FRN : 122530W)

CA Chandrashekhar Jagawat
PARTNER
(Membership No.116078)
Place: MUMBAI

Dated: 27/04/2026



For and On behalf of Board of Directors of
Tarachand Metallix Limited

Vinay Kumar
Director
DIN: 00151567

Himanshu Aggarwal
Director
DIN:01806026

TARACHAND METALLIX LIMITED
CIN:U24319PN2026PLC2503616
Cashflow Statement as at March 31, 2026

Particulars	Year Ended
	31-Mar-26
Operating activities	
Profit Before Tax	-1,78,909
Adjustments to reconcile profit before tax to net cash inflow	
Depreciation and amortisation expenses	
	-1,78,909
Working capital adjustments :-	
(Increase) / Decrease in Trade and Other Receivables	-
(Increase) / Decrease in Other Non-Current Assets	-
(Increase) / Decrease in Short-Term Loans and Advances	-15,00,000
(Increase) / Decrease in Other Current Assets	-4,86,034
Increase / (Decrease) in Trade and Other Payables	-
Increase / (Decrease) in Other Current Liabilities	29,100
	-19,56,934
Direct taxes paid (Net of Refunds)	
Net cash flow from operating activities	-21,35,843
Investing activities	
Proceeds / (Purchase) of Investments	-
Purchase of fixed assets	-
Interest received	
Net cash flow used in investing activities	-
Financing activities	
Proceeds form issues of Borrowings (Net)	-
Issue of shares	25,00,000
Interest paid	
Net cash flow from financing activities	25,00,000
Increase in cash and cash equivalents	3,64,157
Cash and cash equivalents at the beginning of the year	-
Cash and cash equivalents at the end of the year	3,64,157

Components of Cash and Cash Equivalents at the end of year

Particulars	As at 31-03-2026
Cash on hand	-
Balance with banks	3,64,157
Cash and Cash Equivalents (closing)	3,64,157

Note : The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.



(See Accompanying Notes to the Financial Statement)

As per our Report of even date attached

FOR JAIN JAGAWAT KAMDAR & CO.

CHARTERED ACCOUNTANTS

For and On behalf of Board of Directors of
Tarachand Metallix Limited



CA Chandrashekhar Jagawat
PARTNER

(Membership No.116078)

Place: MUMBAI

Dated: 27/04/2026

Vinay K Himanshu Aggarwal
Director Director
DIN: 001 DIN:01806026

TARACHAND METALLIX LIMITED
Notes to Balance Sheet

Note No.	Particulars	As At 31st March 2026	
3	SHARE CAPITAL		
	Authorised Capital 5000000 Equity Shares of Rs. 10 each		5,00,00,000
	TOTAL (In Rs.)		5,00,00,000
	Issued, Subscribed and Paid Up 250000 Equity Shares of Rs. 10		25,00,000
	TOTAL (In Rs.)		25,00,000
Reconciliation of Outstanding Shares as on 31st March 2026			
	Particulars	Equity Shares As at 31st March 2026	
		Number	Rs.
	Shares outstanding at the beginning of the Year	-	
	Shares Issued during the Year	2,50,000	25,00,000
	Shares bought back during the Year		
	Shares outstanding at the end of the Year	2,50,000	25,00,000
Details of Shareholders holding more than 5% of Equity Share Capital as on 31st March 2026			
	Name of the Shareholder	As At 31st March 2026	
		No. of Shares Held	% age of Share holding
	Tara Chand Infralogistic Solutions Ltd.	2,49,994	100%
	TOTAL	2,49,994	100%
Promoter Shareholding as on 31st March 2026			
Shares held by promoters at the end of the year 31st March 2026			
	Promoter's name	No. Of Shares	% of Total Shares
	Tara Chand Infralogistic Solutions Ltd.	2,49,994	99.9976%
	HIMANSHU AGGARWAL	1	0.0004%
	AJAY KUMAR	1	0.0004%
	ANKITA AGGARWAL	1	0.0004%
	ANJU AGGARWAL	1	0.0004%
	ANITA AGGARWAL	1	0.0004%
	ARNAV AGGARWAL	1	0.0004%
	Total	2,50,000	100%
Note No.	Particulars	As At 31st March 2026	Additions During the Year
4	RESERVES AND SURPLUS		
	General Reserve	-	
	Surplus in Profit & Loss Account *	(1,78,909)	(1,78,909)
	TOTAL (In Rs.)		(1,78,909)
5	DEFERRED TAX LIABILITY		
	Deferred Tax Liabilities		
	Deferred Tax Assets		
	Deferred Tax Liabilities (NET)		
CURRENT LIABILITIES			
Note No.	Particulars	As At 31st March 2026	



6	SHORT TERM BORROWINGS SECURED		
TOTAL (In Rs.)			-
7	TRADE PAYABLES (Sundry Creditors in the ordinary course of Business)		
TOTAL (In Rs.)			-
8	OTHER CURRENT LIABILITIES GST Credit Audit fees payable	(900) 30,000	
			29,100
CURRENT ASSETS			
DEFERRED TAX LIABILITY			
Note No.	Particulars	As At 31st March 2026	
10	DEFERRED TAX LIABILITY Deferred Tax Liabilities Deferred Tax Assets		
Deferred Tax Liabilities (NET)			-
11	Current Investment		
TOTAL (In Rs.)			-

12	TRADE RECEIVABLES SECURED -Over 6 months - Good -Others - Good UNSECURED -Over 6 months -Good -Doubtful -Other Debts - Good Less: Provision for Doubtful debts		
TOTAL (In Rs.)			-
13	CASH & CASH EQUIVALENTS Cash in Hand Bank Balance		
		3,64,157	
TOTAL (In Rs.)			3,64,157
14	SHORT TERM LOANS AND ADVANCES RELATED PARTIES OTHERS (Equipment Advance)		
		15,00,000	
TOTAL (In Rs.)			15,00,000
15	Miscellaneous Expenditure Preliminary Expenses		
		4,86,034	
TOTAL (In Rs.)			4,86,034



TARACHAND METALLIX LIMITED			
Notes to Profit & Loss Statement			
Note No.	PARTICULARS	For the period ended 31st March 2026	
16	REVENUE FROM OPERATIONS Sale of Products / Services	-	
TOTAL (In Rs.)			-
17	OTHER INCOME	-	
TOTAL (In Rs.)			-
18	COST OF MATERIALS Opening stock Add: Purchase Less: Closing Stock	- -	
TOTAL (In Rs.)			-
19	EMPLOYEE BENEFITS EXPENSES		
TOTAL (In Rs.)			
20	OTHER EXPENSES		
	Professional Fees	27,400	
	Preliminary Expenses W/off	1,21,509	
	<u>Auditors Remuneration:</u> - For Statutory Audit	30,000	
TOTAL (In Rs.)			1,78,909



M/S. TARACHAND METALLIX LIMITED
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2026

Note :1

1 Background

The Company was incorporated on 06/01/2026 as Tarachand Metallix Limited in India under the Companies Act, 2013 ('the Act') as a private company with liability limited by shares and has its registered office at Plot No. E-8, Butibori Industrial Area, Hingna, Nagpur, Maharashtra, India, 441110. The Company is having object of manufacturing, producing, fabricating, processing, cutting, slitting, shaping, assembling, treating, finishing, and dealing in all kinds of high frequency beams, metal beams, steel products, ferrous and nonferrous metals, including but not limited to sheets, coils, plates, bars, rods, pipes, tubes, sections, profiles, and allied products, using high frequency welding, processing, rolling, forming, machining, and other modern or conventional technologies including import and export of metal items, Machines and equipments.

Futher Company Is Subsidiary Of Tara Chand Infralogistic Solutions Limited for the period eded 31/03/2026

2 Significant Accounting Policies

A. Basis of Preparation of Financial Statement

The accompanying financial statements have been prepared in compliance with the requirements under Section 133 of the Companies Act, 2013 (to the extent notified) ('the Act'), read with Rule 7 of the Companies (Accounts) Rules, 2014, and other generally accepted accounting principles (GAAP) in India, to the extent applicable, under the historical cost convention, on the accrual basis of accounting. GAAP comprises mandatory accounting standards as specified in the Companies (Accounting Standards) Rules, 2006.

B. Current/Non-Current liabilities

The Schedule III to the Act requires assets and liabilities to be classified as either Current or Non-current.

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

- (a) it is expected to be realised in, or is intended for sale or consumption in, the entity's normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is expected to be realised within twelve months after the balance sheet date; or
- (d) it is cash or a cash equivalent unless it is restricted from being exchanged or used to settle a liability for atleast twelve months after the balance sheet date.

All other Assets are classified as Non-Current.

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

- (a) it is expected to be settled in, the entity's normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is due to be settled within twelve months after the balance sheet date; or
- (d) the Company does not have an unconditional right to defer settlement of the liability for atleast twelve months after the balance sheet date.

All other liabilities are classified as non-current

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out above which are in accordance with the Schedule III to the Act.

Based on the nature of services and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

C. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles ('GAAP') requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates made in the preparation of the financial statements are prudent and reasonable. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

D. Borrowing Costs

Borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.



E. Impairment of Assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value based on an appropriate discount factor. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciable historical cost.

F. Inventories

Inventories are valued as follows:

Items of Inventories are valued at lower of cost and net realizable value. Cost includes cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition, including octroi and other levies, transit insurance and receiving charges. Cost is determined on weighted average basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

G. Taxes

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

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 in India, where the Company operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. 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.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward 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 differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of deferred tax assets is 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 asset to be utilised. Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

H. Earning Per Share

The basic earnings per share is computed by dividing the net profit attributable to the equity shareholders for the year by the weighted average number of equity shares outstanding during the reporting period. Diluted EPS is computed by dividing the net profit attributable to the equity shareholders for the year by the weighted average number of equity and dilutive equity equivalent shares outstanding during the year, except where the results would be anti-dilutive.

I. Provision & Contingencies

A provision is recognised when:

- the Company has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; 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 or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resource is remote, no provision or disclosure is made.

J. Foreign currencies



C. Deferred Tax Assets

Deferred tax asset is recognized only to the extent of deferred tax liability, as this amount is considered to be virtually certain of realisation. The deferred tax asset has not been recognised as it is not considered to be virtually certain of realization.


D. Micro, Small and Medium Enterprises

Under the Micro, Small and Medium Enterprises Development Act, 2006, (MSMED) which came into force from 2 October 2006, certain disclosures are required to be made relating to Micro, Small and Medium enterprises. On the basis of the information and records available with the Management, there are no outstanding dues to the Micro, Small and Medium enterprises as defined in the Micro, Small and Medium Enterprises Development Act, 2006 as set out in following disclosure.

	2025-26
Principal amount remaining unpaid to any supplier as at the year end	-
Interest due thereon	-
Amount of interest paid by the Company in terms of section 16 of the MSMED, along with the amount of the payment made to the supplier beyond the appointed day during the accounting year.	-
Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED	-
Amount of interest accrued and remaining unpaid at the end of the accounting year	-

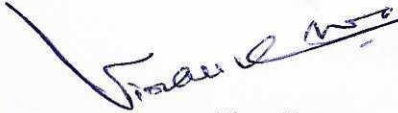
As per our report of even date attached.

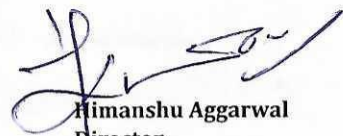
For Jain Jagawat Kamdar & CO.
Chartered Accountants
Firm Regn. No. 122530W


CA Chandrashekhar Jagawat
Partner
(Membership No.116078)
Dated:



For and On behalf of Board of Directors of
Tarachand Metallix Limited


Vinay Kumar
Director
DIN: 00151567


Himanshu Aggarwal
Director
DIN:01806026

The Company's financial statements are presented in INR, which is also Company's functional currency.

Transactions and balances

Transactions in foreign currencies are initially recorded by the Company's at currency spot rates at the date the transaction first qualifies for recognition. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e. translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

II. Notes On Account

A. Auditor Remuneration

2025-26

Audit Fees	30,000
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B. Earning Per Share

2025-26

Profit after tax attributable to equity shareholders	A	(1,78,909)
Calculation of weighted average number of equity shares		
Number of equity shares at the beginning of the year		
Equity shares issued during the year		2,50,000
Number of equity shares outstanding at the end of the year		2,50,000
		2,50,000
Weighted average number of equity shares outstanding during the year (based on date of issue of shares)	B	
Basic and Diluted earnings per share (in Rs)	A/B	(0.72)
Face value per share (in Rs)		10



Note No.	PARTICULARS	For the Period ended 31st March 2026										
21	Related parties disclosure :											
A)	a) Names of Related Parties and Relationship											
a)	<table border="1"> <thead> <tr> <th>Name</th> <th>Relationship</th> </tr> </thead> <tbody> <tr> <td>i) Tarachand Infralogistic Solutions Limited</td> <td>Holding company</td> </tr> <tr> <td>ii) Vinay Kumar</td> <td>Key Managerial Person</td> </tr> <tr> <td>iii) Ajay Kumar</td> <td>Key Managerial Person</td> </tr> <tr> <td>iv) Himanshu Aggarwal</td> <td>Key Managerial Person</td> </tr> </tbody> </table>	Name	Relationship	i) Tarachand Infralogistic Solutions Limited	Holding company	ii) Vinay Kumar	Key Managerial Person	iii) Ajay Kumar	Key Managerial Person	iv) Himanshu Aggarwal	Key Managerial Person	
Name	Relationship											
i) Tarachand Infralogistic Solutions Limited	Holding company											
ii) Vinay Kumar	Key Managerial Person											
iii) Ajay Kumar	Key Managerial Person											
iv) Himanshu Aggarwal	Key Managerial Person											
b)	<p>Relatives of Key Managerial Personnel and Entities over which significant influence is exercised by key management personnel or their relatives and with whom transactions have taken place in the ordinary course of business</p> <table border="1"> <thead> <tr> <th>Name</th> </tr> </thead> <tbody> <tr> <td>Ankita Aggarwal</td> </tr> <tr> <td>Anju Aggarwal</td> </tr> <tr> <td>Anita Aggarwal</td> </tr> <tr> <td>Arnav Aggarwal</td> </tr> </tbody> </table>	Name	Ankita Aggarwal	Anju Aggarwal	Anita Aggarwal	Arnav Aggarwal						
Name												
Ankita Aggarwal												
Anju Aggarwal												
Anita Aggarwal												
Arnav Aggarwal												
B)	Related Parties Transactions											
a)	<p>Summary of transactions with related parties in the ordinary course of business</p> <p>Key Management Personnel</p> <p>i) Tarachand Infralogistic Solutions Limited ii) Vinay Kumar iii) Ajay Kumar iv) Himanshu Aggarwal</p>											
b)	<p>Relatives of Key Managerial Personnel and Entities over which significant influence is exercised by key management personnel or their relatives.</p> <p>Ankita Aggarwal Anju Aggarwal Anita Aggarwal Arnav Aggarwal</p>											
C)	Disclosure in respect of transactions which are more than 10% of the total transactions of the same type with the related parties during the year											
i)												
ii)												
22	EARNINGS PER SHARE	(1,78,909)										
I	Net Profit as per Profit & Loss A/C available for Equity Shareholders											
II	No. of Equity Shares	(0.72)										
III	Earnings Per Share (Face Value of Rs. 100/- each)	(0.72)										
	- Basic	(0.72)										
	- Diluted											
23	No provision of gratuity has been made during the year as none of the employee was working for more than 5 years as at 31.03.2026											
24	Subsequent Events: No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation											
25	Accordingly, these are the first financial statements of the Company, and no comparative figures for the previous year are available.											
26	Additional Regulatory Information pursuant to Amendment in Schedule III to the Companies Act, 2013											
a.	The Company does not hold any immovable properties. Accordingly, disclosure pertaining to the title deeds of immovable properties that are not held in the name of the Company as at the balance sheet date is not applicable.											
b.	The Company does not hold any Investment Property. Accordingly, reporting on fair valuation of Investment Property is not applicable.											
c.	The Company has not revalued any of its Property Plant & Equipment during the Year.											
d.	The Company does not hold any Intangible Assets. Accordingly, reporting on revaluation of Intangible Assets is not applicable.											
e.	The Company has not advanced loans or advances in the nature of loans to promoters, directors, KMPs and the related parties.											
f.	The Company does not hold any Capital-work-in-progress. Accordingly, reporting on Capital Work-in-progress ageing and completion schedule is not applicable.											
g.	The Company does not hold any Intangibles assets under development. Accordingly, reporting on Intangibles assets under development ageing and completion schedule is not applicable.											
h.	The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.											
i.	The Company does not have any borrowings from banks or financial institutions on the basis of security of current assets.											
j.	The Company is not declared wilful defaulter by and bank or financials institution or lender during the year.											
k.	The Company has not undertaken any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.											
l.	The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.											
m.	The Company does not have any investment in subsidiaries. Accordingly, Compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 is not applicable.											
n.	Reporting under Compliance with approved Scheme(s) of Arrangements is not applicable to the Company.											
o.	The Company has not advanced or loaned or invested funds to any other person(s) or Company(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.											
p.	The Company has not received any fund from any person(s) or Company(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company 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.											



-q	The Company does not have any 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)	
r	Reporting on Corporate Social Responsibility (CSR) is not applicable to the Company	
s	The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year	As at 31/03/2026
27	Summary of Significant Ratios	64.06
a	Current Ratio	-
b	Debt-Equity Ratio	-
c	Debt Service coverage ratio	(0.07)
d	Return on Equity Ratio	-
e	Inventory Turnover Ratio	-
f	Trade Receivables Turnover Ratio	-
g	Trade Payables Turnover Ratio	-
h	Net Working Capital Turnover Ratio	-
i	Net Profit Ratio	(0.08)
j	Return on Capital employed	-

(See Accompanying Notes to the Financial Statement)

As per our Report of even date attached
FOR IAIN JAGAWAT KAMDAR & CO.
CHARTERED ACCOUNTANTS

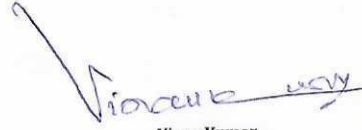


CA Chandrashelkar Jagawat
 PARTNER
 (Membership No.116078)
 Place: MUMBAI

Dated: 27/04/2026



For and On behalf of Board of Directors of
 Tarachand Metallix Limited



Vinay Kumar
 Director
 DIN: 00151567



Himanshu Aggarwal
 Director
 DIN:01806026