SHYAM WATERPROOF WORKS PVT.LTD.

176, BIDHAN SARANI, KOLKATA-700 006

ANNUAL ACCOUNTS
FOR THE YEAR
2024-25

Bothra Nirmal Associates
Chartered Accountants
8 Beck Bagan Row, 3rd Floor,
Success Center, Kolkata-700017

BOTHRA NIRMAL ASSOCIATES
CHARTERED ACCOUNTANTS
ICAI FIRM'S REG. NO. 322103E

Independent Auditor's Report

To the Members of M/S SHYAM WATERPROOF WORKS PVT. LTD.

Report on the Audit of the Standalone Financial Statements Opinion

We have audited the standalone financial statements of **M/S SHYAM WATERPROOF WORKS PVT. LTD.** (hereinafter referred to as "the Company"), which comprise the Standalone Balance Sheet as at 31 March 2025, and the Standalone Statement of Profit and Loss and Standalone Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

a) In the case of the Balance Sheet of the state of affairs of the Company as **at 31st March 2025.**
b) In the case of the Statement of Profit & Loss of the Profit to the Company for the year ended **31st March 2025.**
c) In the case of the Cash Flow Statement, of the cash flows for the year ended **31st March 2025.**

Basis for Opinion

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

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the

8 Beck Bagan Row, 3rd Floor, Success Center, Kolkata-700017
Phone No : 4800-4119, Email : bothrabna@rediffmail.com

standalone financial statements and our auditor's report thereon.

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

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

Management's Responsibility for the Standalone Financial Statements
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls- that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

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

Report on Other Legal and Regulatory Requirements

1. 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 expect for the matters stated in paragraph 2(h)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended).

(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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act.

(e) On the basis of the written representations received from the directors as on 31st March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2 (b) above on reporting under Section 143(3)(b) and paragraph 2 (h) (vi) below on reporting under Rule 11(g).

(g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we want to state that the same is not applicable to the company in terms of notification no GSR 583(E) [F.NO.1/2/2014-CL-V], Dated 13-6-2017 and

(f) 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 has disclosed the impact of pending litigations on its financial position in its financial statements.

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

iii. In our opinion and according to the information and explanation given to us there was no amount which was required to be transferred to investor education and protection fund.

iv. A) The management has represented that, to the best of it's 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 it's 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 (A) and (B) contain any material mis-statement.

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

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.

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

For **BOTHRA NIRMAL ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN :- 322103E

SHASHI CHANDRA MISHRA
PARTNER
MEMBERSHIP NO.077814
UDIN – 25077814BMIENN4707

Date : 24.09.2025
Place : Kolkata

Annexure A to the Independent Auditor's report on the standalone financial statements of M/S SHYAM WATERPROOF WORKS PVT. LTD. for the year ended 31 March 2025

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(i)

(a)

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.

(B) The Company does not have any intangible assets, hence reporting under this clause is not applicable.

(b) 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 a regular programme of physical verification of its Property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable disclosed in the standalone financial statements are held in the name of the Company.

(d) 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 revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

(e) According to the 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)

(a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No material discrepancies were noticed on verification between the physical stocks and the book records.

(b) 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 been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are in agreement with the books of account of the Company except below. The reason of difference is given in notes to financial statement.

(Amount Rs. In thousand)

PARTICULAR	AS PER SUBMITTED STATEMENT	AS PER BOOKS OF ACCOUNTS	DIFFERENCE
STOCK STATEMENT FOR JUNE'2024	1,15,692.38	1,15,692.38	-
STOCK STATEMENT FOR SEPTEMBER'2024	1,15,931.83	1,15,931.83	-
STOCK STATEMENT FOR DECEMBER'2024	1,00,360.70	1,00,360.70	-
STOCK STATEMENT FOR MARCH'2025	1,50,647.69	907.01	1,49,740.68
SUNDRY DEBTOR FOR JUNE'2024	50,044.10	49,434.94	609.16
SUNDRY DEBTOR FOR SEPTEMBER'2024	68,449.32	68,051.83	397.49
SUNDRY DEBTOR FOR DECEMBER'2024	65,701.07	65,087.34	613.73
SUNDRY DEBTOR FOR MARCH'2025	55,862.10	1,52,018.62	(96,156.53)

(iii)

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 made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. The Company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year.

a) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans to subsidiaries and to party other than subsidiaries .

According to the information and explanations given to us and based on the audit procedures conducted by us the Company has not granted any loans to subsidiaries and to party other than subsidiaries hence clause no **3(iii)(b), 3(iii) (c), 3(iii) (d), 3(iii) (e), 3(iii) (f)** are not applicable to the company.

(iv)
According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013.

(v)
The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

(vi)
In our opinion and according to information and explanation given to us Provisions of Maintenance of cost records under sub-section (1) of section 148 of the Company Act, are not applicable to the company.

(vii)
(a)
According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, , duty of customs, Goods & Service Tax , cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, GST, sales tax, , duty of customs, , cess and other material statutory dues were in arrears as at 31st March 2025 for a period of more than six months from the date they became payable.

(b)
Details of dues of Income Tax, GST which have not been deposited as at March 31, 2025 on account of dispute are given below:

APPEAL RELATED TO	YEAR OF DISPUTE/N ASSESSMENT YEAR	AMOUNT IN THOUSAND
INCOME TAX	2020-21	Rs.650.99
GOODS & SERVICES TAX	2017-18	Rs 23.66
GOODS & SERVICES TAX	2018-19	Rs 6621.27

(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.

(ix)
(a)
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 have defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b)
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 been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c)
According to the information and explanations given to us by the management, the Company has utilised term loans for the purpose for which the loans were obtained.

(d)
According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term was utilised for long term purpose.

(e)
According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013.Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f)
According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

(x)
(a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.

(b)
The company has not made any preferential allotment of private placement of share or convertible debentures (fully, partially of optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi)

(a)

Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b)

According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 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)

According to the information and explanations given to us, no whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii)

According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii)

In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards.

(xiv)

According to the information and explanations given to us and based on our examination of the records of the Company does not required to have Internal Audit, clause (a) & (b) of paragraph 3(xiv) is not applicable.

(xv)

In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi)

(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)
The Company is not conducted any non-banking financial or housing financial activities . Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c)
The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d)
According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii)
The Company has not incurred cash losses in the current and in the immediately preceding financial year

xviii)
There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

xix)
According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx) According to the information and explanations give to us and based on our examination of the records of the Company section 135 of Companies Act 2013 is not applicable to the company. Accordingly, paragraph clause 3(ix)(a) & 3(ix)(b) of the Order are not applicable to the company.

For **BOTHRA NIRMAL ASSOCIATES**
Chartered Accountants
F.R.No.322103E

SHASHI CHANDRA MISHRA
Partner
Membership No.077814
UDIN -25077814BMIENN4707

8,BECK BAGAN ROW,
SUCCESS CENTER
3RD FLOOR
KOLKATA-700 017

Date : 24.09.2025

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in ₹ thousand)

PARTICULARS	NOTE NO.	AS ON 31ST MARCH , 2025	AS ON 31ST MARCH , 2024
EQUITY AND LIABILITIES			
SHAREHOLDER'S FUNDS			
SHARE CAPITAL	2	4,310.02	4,310.02
RESERVES AND SURPLUS	3	55,061.65	47,625.40
NON-CURRENT LIABILITIES			
LONG-TERM BORROWINGS	4	87,433.55	49,187.24
CURRENT LIABILITIES			
SHORT-TERM BORROWINGS	5	66,559.68	65,846.21
TRADE PAYABLES	6	55,614.10	52,929.70
OTHER CURRENT LIABILITIES	7	9,766.07	7,110.06
SHORT-TERM PROVISIONS	8	2,684.98	2,440.42
TOTAL		**2,81,430.05**	**2,29,449.05**
ASSETS			
NON-CURRENT ASSETS			
INTANGIBLE ASSET	9		
PROPERTY, PLANT & EQUIPMENT		55,620.16	62,015.80
CAPITAL WORK-IN-PROGRESS		-	-
DEFERRED TAX ASSET (NET)		(1,205.80)	(1,416.04)
NON CURRENT INVESTMENT	10	9,600.81	
CURRENT ASSETS			
CURRENT INVESTMENT	11	907.01	2,742.98
INVENTORIES	12	1,52,010.86	99,523.09
TRADE RECEIVABLES	13	55,627.71	38,822.83
CASH AND CASH EQUIVALENTS	14	3,077.08	21,895.75
SHORT-TERM LOANS AND ADVANCES	15	5,792.22	5,864.64
TOTAL		**2,81,430.05**	**2,29,449.05**
		-	-

Significant Accounting Policies 1

Notes To Financial Statement 2TO51

SHYAM WATERPROOF WORKS (P) LTD.

Director

8, BECK BAGAN ROW,
SUCCESS CENTER,
3RD FLOOR,
KOLKATA-700 017

SHYAM WATERPROOF WORKS (P) LTD.

Director

DATE: 24 SEP 2025
PLACE: KOLKATA

As Per Our Report Of Even Date Annexed

FOR BOTHRA NIRMAL ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N.- 322103E

SHASHI CHANDRA MISHRA
(PARTNER)
M. NO. 077814

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

PROFIT & LOSS A/C FOR THE YEAR ENDING 31ST MARCH, 2025

(Amount in ₹ thousand)

PARTICULARS	NOTE NO.	FOR YEAR ENDING 31ST MARCH, 2025	FOR YEAR ENDING 31ST MARCH , 2024
INCOME :			
REVENUE FROM OPERATIONS	16	5,43,320.86	5,51,162.44
OTHER INCOME	17	2,590.83	5,401.26
TOTAL INCOME		**5,45,911.69**	**5,56,563.70**
EXPENSES:			
COST OF MATERIALS CONSUMED	18	4,58,415.33	4,21,338.63
PURCHASE		853.09	131.44
CHANGES IN INVENTORIES	19	(48,934.99)	351.66
EMPLOYEE BENEFIT EXPENSE	20	17,209.55	14,321.09
FINANCIAL COSTS	21	8,129.73	6,325.99
DEPRECIATION AND AMORTIZATION EXPENSE	22	9,576.80	8,575.11
OTHER EXPENSES	23	90,751.19	95,642.57
TOTAL EXPENSES		**5,36,000.70**	**5,46,686.49**
PROFIT BEFORE TAX		**9,910.99**	**9,877.21**
TAX EXPENSE:			
CURRENT TAX		2,684.98	2,440.42
DEFERRED TAX		(210.24)	3,700.31
EARLIER YEAR TAX		-	239.23
PROFIT(LOSS) FROM THE YEAR		**7,436.25**	**3,497.25**
EARNING PER EQUITY SHARE: (in Rs)	24		
(1) BASIC		17.25	8.11
(2) DILUTED		17.25	8.11

Significant Accounting Policies	1
Notes To Financial Statement	2TO51

As Per Our Report Of Even Date Annexed

8, BECK BAGAN ROW,
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FOR BOTHRA NIRMAL ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N.- 322103E

DATE: 24 SEP 2025
PLACE: KOLKATA

SHASHI CHANDRA MISHRA
(PARTNER)
M. NO. 077814

SHYAM WATERPROOF WORKS (P) LTD.
Raman Chowdhury
Director

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

PARTICULARS	FOR THE YEAR ENDED 31 MARCH, 2025		FOR THE YEAR ENDED 31 MARCH, 2024	
A. Cash flow from operating activities				
P	9,910.99		9,877.21	
Adjustments for:				
Depreciation and amortisation	9,576.80		8,575.11	
Interest paid	8,129.73		6,325.99	
Interest income	(49.40)		(43.55)	
Profit on sale of Motor Car	-		29.07	
Operating profit / (loss) before working capital changes		27,568.12		24,763.83
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Trade receivables	(16,804.88)		12,978.39	
Short-term loans and advances	72.42		455.74	
Changes in Inventories	(52,487.77)		(20,374.96)	
Adjustments for increase / (decrease) in operating liabilities:			-	
Trade payables	2,684.40		1,197.18	
Other current liabilities	2,656.01		(2,693.23)	
		(63,879.82)		(8,436.88)
Cash generated from operations		(36,311.70)	-	16,326.95
Net income tax (paid) / refunds		(2,440.42)		(2,728.61)
Net cash flow from / (used in) operating activities (A)		**(38,752.11)**		**13,598.34**
B. Cash flow from investing activities				
Capital expenditure on fixed asset, including Capital Advances	(3,181.17)		(12,474.10)	
Purchase of Investment Securities	(7,764.84)		(2,742.97)	
Interest received	49.40		43.55	
Net cash flow from / (used in) investing activities (B)		**(10,896.62)**		**(15,173.52)**
C. Cash flow from financing activities				
Proceeds from long-term borrowings	38,246.31		15,036.95	
Proceeds of other short-term borrowings	713.47		9,762.34	
Finance Cost (Interest paid)	(8,129.73)		(6,325.99)	
Net cash flow from / (used in) financing activities (C)		30,830.05		18,473.30
	TOTAL	(18,818.68)		16,898.12
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(18,818.68)		16,898.12
Cash and cash equivalents at the beginning of the year	-	21,895.75	-	4,997.64
Cash and cash equivalents at the end of the year		3,077.07		**21,895.76**
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note 12)		3,077.08		21,895.76
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 *Cash Flow Statements* (give details)		-		-
Net Cash and cash equivalents (as defined in AS 3 *Cash Flow Statements*)		3,077.08		21,895.76
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 *Cash Flow Statements*)		-		-

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

Cash and cash equivalents at the end of the year *	TOTAL	3,077.08		21,895.76
(a) Cash on hand		1,020.77		382.63
(b) Balances with banks				
(i) Withdifferent banks		1,121.81		20,640.41
(ii) With fixed deposits		934.50		872.71
(iii) With recurring deposits		-		-
(vi)cheque in hand		-		-
(c) Current investments considered as part of Cash and cash equivalents		-		-
	TOTAL	3,077.08		21,895.76
		-		-

Notes:
(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.

See accompanying notes forming part of the financial statements

As Per Our Report Of Even Date Annexed

FOR BOTHRA NIRMAL ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N.- 322103E

SHASHI CHANDRA MISHRA
(PARTNER)
M. NO. 077814

8, BECK BAGAN ROW,
SUCCESS CENTER,
3RD FLOOR,
KOLKATA-700 017

DATE: 24 SEP 2025
PLACE: KOLKATA

SHYAM WATERPROOF WORKS (P) LTD.
Raman Chowdhury
Director

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

NOTE NO. 1

SIGNIFICANT ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENT

The financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principles & provisions of Companies Act, 2013 as adopted consistantly by the company except insurance.

1.2 RECOGNITION OF REVENUE AND EXPENDITURES

Incomes & expenditures are recognised on accrual basis and provision is made for all known expenses to the extent considered payable except municipal tax, which is accounted for on cash basis.

Sales inclusive of output vat/cst payable (as the case may be) are recognised in books when the property in goods is transferred to the buyer.

Export sales are recognised by applying the exchange rate prevailing on the date of transaction.

1.3 FIXED ASSETS

Fixed assets are stated at cost less accumulated depreciation. cost includes relevant overheads incurred to bring the asset in usable condition and current location.

1.4 DEPRECIATION

Depreciation on fixed assets is provided based on useful life of the assets as prescribed in Schedule II of The Companies Act, 2013.

1.5 CONTINGENT LIABILITIES

Contingent liabilities are generally not provided for and are disclosed by way of notes to the accounts.

1.6 MICRO, SMALL AND MEDIUM ENTERPRISES

The information disclosure regarding Micro, Small and Medium Enterprises is based on information collected by the management based on enquiries made with the creditors.

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1.7 **INVENTORIES**

Raw Materials

Closing stock of raw material is valued at cost.

Finished Goods

Closing stock of finished goods is valued at lower of production cost and net realisable value.

1.8 **INCOME TAX :**

i. CURRENT TAX

The amount of current tax is computed by applying the rate of tax, surcharge and cess prevailing in the relevant assessment year to the taxable income so computed in pursuant to the provisions of income tax act, 1961. and the amount of tax so computed is charged against profit with a corresponding creation of provision for income tax.

ii. DEFERRED TAX

Provision for deferred tax liability or creation of deferred tax asset (as the case may be) is made on account of timing differences between accounting and taxable income that are capable of reversal in the subsequent accounting year(s).

As Per Our Report Of Even Date Annexed

8, BECK BAGAN ROW,
SUCCESS CENTER,
3RD FLOOR,
KOLKATA-700 017

DATE: 24 SEP 2025
PLACE: KOLKATA

FOR BOTHRA NIRMAL ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N.- 322103E

SHASHI CHANDRA MISHRA
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176, BIDHAN SARANI, KOLKATA-700006

NOTES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2025

NOTE NO.

2. A) SHARE CAPITAL

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
AUTHORIZED CAPITAL		
5,00,000 (500000) EQUITY SHARES OF RS. 10/- EACH.	5,000.00	5,000.00
	5,000.00	5,000.00
ISSUED , SUBSCRIBED &FULLY PAID-UP SHARES		
4,31,002 (431002) EQUITY SHARES OF RS. 10/- EACH, FULLY PAID UP	4,310.02	4,310.02
TOTAL	4,310.02	4,310.02

B) RECONCILIATION OF NUMBER OF SHARES.

(Figures In Nos.')

PARTICULARS	2024-2025	2023-2024
	NO.OF SHARES	NO.OF SHARES
OPENING	4,31,002.00	4,31,002.00
ISSUED DURING THE YEAR	-	-
CLOSING	4,31,002.00	4,31,002.00

C) TERMS/RIGHTS ATTACHED TO EQUITY SHARES

i) The company has only one class of equity shares having par value of rs.10/-.each holder of equity share is entitled to one vote per share.

ii) In the event of liquidation of the company,the holders of equity shares will be entitled to receive the remaining assets of the company,after distribution of all prefrential amounts.the distribution will be in proportion to the number of equity shares held by the shareholders.

D) DETAIL OF SHAREHOLDERS HOLDING MORE THAN 5% SHARE IN THE COMPANY .

PARTICULARS	AS ON 31.03.2025		AS ON 31.03.2024	
	NO. OF SHARES	% OF HOLDING	NO. OF SHARES	% OF HOLDING
SHREE MOHAN CHOWDHURY	74,786.00	17.35%	74,786.00	17.35%
RAMAN CHAWDHURY	83,786.00	19.44%	83,786.00	19.44%
USHA CHAWDHURY	31,429.00	7.29%	31,429.00	7.29%
KAUSHAL CHAWDHURY	46,286.00	10.74%	46,286.00	10.74%
KANISHKA GARMENTS PVT. LTD.	1,57,143.00	36.46%	1,57,143.00	36.46%
TOTAL	3,93,430.00	91.28%	3,93,430.00	91.28%

E) **SHAREHOLDING OF PROMOTERS**

As Per Separate Sheet Attached

F) The company does not have any holding company / ultimate company .

G) No bonus shares have been issued during the last five years

H) No shares have been issued for consideration other than cash during the last five years.

I) No shares have been bought back during the last five years.

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NOTE NO.

3. RESERVE & SURPLUS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025		AS ON 31.03.2024	
	AMT. IN RS.	AMT. IN RS.	AMT. IN RS.	AMT. IN RS.
SECURITIES PREMIUM				
AS PER LAST BALANCE SHEET	10,200.12		10,200.12	
ADD : ADDITION	-	10,200.12	-	10,200.12
PROFIT AND LOSS ACCOUNT				
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR	37,425.28		33,928.03	
ADD: PROFIT FOR THE PERIOD	7,436.25	44,861.53	3,497.25	37,425.28
TOTAL		55,061.65		47,625.40

4. A) LONG TERM BORROWINGS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025		AS ON 31.03.2024	
	SECURED	UNSECURED	SECURED	UNSECURED
TERM LOAN				
- FROM BANK	1,326.86	-	3,727.60	-
LOAN & ADVANCE FROM RELATED PARTIE	-	86,106.69	-	45,459.64
TOTAL	1,326.86	86,106.69	3,727.60	45,459.64

B) TERMS & REPAYMENT OF TERMS LOANS

TERM LOAN FROM BANK

i) Term loan Rs.1273.84 thousand (p.y. 2854.02 thousand) from icici bank limited is secured against hypothecation of car and repayable in 48 equal monthly installments commencing from feb, 2023 and ending on dec 2026.

ii) Term loan Rs.53.02 thousand (p.y. Rs. 874 thousand) from hdfc bank is secured against hypothecation of car and repayable in 37 equal monthly installments commencing from oct,2022 and ending on oct,2025

TERM LOAN FROM OTHERS

C) As explained by the management the unsecured loan are repayable after 2 years and the same is subject to renewal.

5. SHORT TERM BORROWINGS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025		AS ON 31.03.2024	
	SECURED	UNSECURED	SECURED	UNSECURED
LOAN REPAYABLE ON DEMAND				
FROM BANK				
CASH CREDIT				
ICICI BANK (399851000008)	19,586.65		64,099.93	
ICICI BANK (WCDL)	45,000.00			
CURRENT MATURITIES OF TERM LOAN	1,973.03		1,746.28	
TOTAL	66,559.68	-	65,846.21	-

NATURE OF SECURITY (CASH CREDIT FROM ICICI BANK)

Primary Security

i) Derivative limit to be backed by PG of Kaushal Chowdhury,Raman Chowdhury,Mohan Chowdhury,Ankita Chowdhury,Priti Chowdhury

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176, BIDHAN SARANI, KOLKATA-700006

NOTE NO.

Collateral Security (description of security / property)

i) Charge on fixed asset & current assets of M/S Shyam waterproof works (p) ltd.

ii) Em of a house property situated at Purusottambati Hooghly Station, , Panch Rakhi, P.S. -Polba, , Road, P.O, , NA , Kolkata , Kolkata ,West Bengal , India , 712148 in the joint names of Ankita Chowdhury and Priti Chowdhury

ii) Em of a house property situated atLR Dag No. 121 Khatian 596 And 597, , Badu Tetultala, Dakshinhat, , Jl No. 73, , NA , Kolkata , Kolkata , West Bengal , India , 7000128 in the joint names of Mohan Chowdhury and Raman Chowdhury.

6. A) TRADE PAYABLES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO ENTERPRISES AND SMALL ENTERPRISES	55,614.10	52,929.70
TOTAL	55,614.10	52,929.70

B) AGING FOR TRADE PAYABLE

As per separate sheet attached

7. OTHER CURRENT LIABILITIES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
DEFERRED INCOME-GOVERNMENT SUBSIDY	1,000.00	1,100.00
ADVANCE FROM CUSTOMERS	4,276.74	1,700.56
STATUTORY DUES	2,457.07	2,135.88
OUTSTANDING LIABILITIES	2,032.26	2,173.62
TOTAL	9,766.07	7,110.06

8. SHORT TERM PROVISIONS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
PROVISION FOR TAXATION	2,684.98	2,440.42
TOTAL	2,684.98	2,440.42

9. FIXED ASSETS

As Per Separate Sheet Attached

10. NON-CURRENT INVESTMENT

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
INVESTMENT IN LAND	9,600.81	-
TOTAL	9,600.81	-

SHYAM WATERPROOF WORKS (P) LTD.

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176, BIDHAN SARANI, KOLKATA-700006

NOTE NO.

11. CURRENT INVESTMENT (Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024	AS ON 31.03.2025	AS ON 31.03.2024
INVESTMENT IN EQUITY INSTRUMENT (QUOTED)	No of Share		Value of shares	
INDIAN ENERGY EXCHANGE LTD	620	620	100.26	100.26
UNITECH LIMITED	16000	-	190.05	-
LUX INDUSTRIES LTD	110	-	231.09	-
SHIPPING CORP. OF INDIA LTD	600	-	173.14	-
ADANI POWER LTD	290	-	212.47	-
NHPC LTD	-	25000	-	2,266.08
POLYCAB INDIA LYD	-	20	-	95.24
R R KABLE LTD	-	60	-	93.06
STEEL CAST	-	300	-	188.34
TOTAL	0.91		907.01	2,742.98
Market value of quoted investment *	-	-	601.35	-

12. INVENTORIES (Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
(AS TAKEN, VALUED & CERTIFIED BY THE MANAGEMENT)		
RAW MATERIAL	84,254.07	82,089.22
TRADING GOODS	-	-
FINISHED GOODS	67,756.79	17,433.87
TOTAL	1,52,010.86	99,523.09

13. A) TRADE RECEIVABLES (Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
BILLED		
UNSECURED, CONSIDERED GOOD :	55,627.71	38,822.83
TOTAL	55,627.71	38,822.83

B) AGING FOR TRADE RECEIVABLE

As Per Separate Sheet Attached

14. CASH & CASH EQUIVALENT (Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
CASH-IN-HAND		
CASH BALANCE (AS CERTIFIED BY THE MANAGEMENT)	1,020.77	382.63
CASH-AT-BANK		
IN CURRENT ACOUNT	1,121.81	20,640.41
IN FIXED DEPOSIT#	934.50	872.71
TOTAL	3,077.08	21,895.75

Detail with respect to maturity and accrued interest of fixed deposit was not made available hence, the same could not be disclosed

TERM AND LIEN

All the fixed deposits are kept as lien against cc limit with ICICI Bank.

SHYAM WATERPROOF WORKS (P) LTD.
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NOTE NO.

15. SHORT TERMS LOANS AND ADVANCES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
OTHERS (UNSECURED, CONSIDERED GOOD)		
RECEIVED		
SECURITY DEPOSIT	47.53	47.53
EARNEST MONEY	528.62	534.57
ADVANCE TO SUPPLIERS	1,033.50	989.41
ADVANCE TO STAFF	500.00	500.00
BALANCES WITH REVENUE AUTHORITY	2,823.61	2,711.73
DUTY DRAWBACK RECEIVABLE	17.28	17.28
UNSECURED LOAN	-	-
OTHER RECEIVABLE	-	-
PREPAID EXPENSES	841.68	843.20
ADVANCE TO DIRECTOR	-	220.92
TOTAL	5,792.22	5,864.64

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NOTE NO 2(E)

Shareholding of Promoters

	Shares held by promoters at the end of the Year						
		2024-25			2023-24		
S. No.	Promoter's Name	No. of Shares	% of total shares	% Change during the Year	No. of Shares	% of total shares	% Change during the Year
1	SRI MOHAN CHOWDHURY	74786	17.35	-	74786	17.35	-
2	RAMAN CHOWDHURY	83786	19.44	-	83786	19.44	-
3	KAUSHAL CHOWDHURY	46286	10.74	-	46286	10.74	-
4	KANISHKA GARMENTS PVT LTD	157143	36.46	-	157143	36.46	-
5	USHA CHAWDHURY	31429	7.29	-	31429	7.29	-
	Total	393430	91.28	-	393430	91.28	-

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Raman Chowdhury

Director

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Director

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176, BIDHAN SARANI, KOLKATA-700006

NOTE NO 6 (B)

AGEING FOR TRADE PAYABLES

Trade Payables

Particulars	Outstanding for following periods from due date of payment							
	2024-25				2023-24			
	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.
(i) MSME	22,073.94	-	-	-	40,260.03	-	-	-
(ii) Others	33,385.34	154.50	0.34	-	12,669.67	-	-	-
(iii) Disputed dues- MSME	-	-	-	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-	-	-	-
Total	55,459.28	154.50	0.34	-	52,929.70	-	-	-

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NOTE NO 12(B)

AGEING FOR TRADE RECEIVABLES

Trade Receivables

(Amount in ₹ thousand)

Particulars	Outstanding for following periods from due date of payment									
	2024-25					2023-24				
	Less than 6 months	6 months- 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	Less than 6 months	6 months- 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.
(i) Undisputed Trade receivables-	54,484.17	158.18	764.46	79.25	141.65	55,619.95	141.66	79.25	-	378.87
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables-considered good	-	-	-	-	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-	-	-	-
Total	54,484.17	158.18	764.46	79.25	141.65	55,619.95	141.66	79.25	-	378.87

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NOTES FORMING INTEGRAL PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

NOTE NO.9

PROPERTY, PLANT & EQUIPMENT

(Amount in ₹ thousand)

PARTICULARS	GROSS BLOCK				DEPRECIATION					NET BLOCK	
	VALUE AS 31.03.2024	ADDITION DURING THE YEAR	DEDUCTION DURING THE YEAR	VALUE AS ON 31.3.2025	VALUE AS 31.03.2024	CURRENT YEAR	DEDUCTION DURING THE YEAR	PRIOR PERIOD DEPRECIATION	VALUE AS ON 31.3.2025	WDV AS ON 31.3.2025	WDV AS ON 31.03.2024
TANGIBLE ASSETS											
ASSETS USED IN MANUFACTURING PROCESS						-					
COMPUTER & ACCESSORIES	1,598.63	39.65	-	1,638.28	1,281.69	141.07	-	-	1,422.76	215.52	316.94
CYCLE	2.95	-	-	2.95	2.80	-	-	-	2.80	0.15	0.15
ELECTRIC FITTING	3,266.16	7.27	-	3,273.43	1,815.70	245.86	-	-	2,061.56	1,211.87	1,450.46
ELECTRIC INSTALLATION	301.00	-	-	301.00	94.75	30.66	-	-	125.41	175.59	206.25
ELECTRIC POLL & ACCESSORIES	157.09	-	-	157.09	149.23	-	-	-	149.23	7.86	7.86
FACTORY BUILDING	16,857.90	607.62	-	17,465.52	2,875.54	1,518.37	-	-	4,393.91	13,071.61	13,982.36
FURNITURE & FITTING (M)	3,696.37	45.30	-	3,741.67	2,887.90	148.59	-	-	3,036.49	705.18	808.47
FURNITURE & FITTING (O)	3,743.72	22.65	-	3,766.37	3,087.66	151.76	-	-	3,239.42	526.95	656.06
LABORATORY EQUIPMENTS	110.20	-	-	110.20	88.89	5.52	-	-	94.41	15.79	21.31
MOBILE SET AND TELEPHONE	1,835.31	49.36	-	1,884.67	1,352.92	145.47	-	-	1,498.39	386.28	482.39
MOTOR VEHICLE (M)	3,990.10	-	-	3,990.10	2,428.50	308.50	-	-	2,737.00	1,253.10	1,561.60
MOTOR VEHICLE (O)	13,976.93	-	-	13,976.93	3,924.79	1,792.40	-	-	5,717.19	8,259.74	10,052.14
MS MOULD DIES	1,431.94	-	-	1,431.94	1,189.64	43.58	-	-	1,233.22	198.72	242.30
MUFFLE FURNACE	30.74	-	-	30.74	28.80	0.21	-	-	29.01	1.73	1.94
OFFICE EQUIPMENT (M)	210.77	-	-	210.77	192.49	2.74	-	-	195.23	15.54	18.28
OFFICE EQUIPMENT (O)	1,034.32	-	-	1,034.32	837.50	41.31	-	-	878.81	155.51	196.82
PLANT & MACHINERY	46,395.46	2,166.63	-	48,562.09	29,514.13	2,941.38	-	-	32,455.51	16,106.58	16,881.33
PLANT & MACHINERY (NON WOVEN)	25,940.20	129.43	-	26,069.63	11,528.08	1,968.07	-	-	13,496.15	12,573.48	14,412.12
TOOLS & IMPLEMENTS	2,518.36	113.25	-	2,631.61	2,013.07	68.12	-	-	2,081.19	550.42	505.29
TRANSFORMAR	290.75	-	-	290.75	129.54	16.01	-	-	145.55	145.20	161.21
WEIGHING MACHINE	163.43	-	-	163.43	112.88	7.16	-	-	120.04	43.39	50.55
SUB TOTAL (A)	**1,27,552.33**	**3,181.16**	-	**1,30,733.49**	**65,536.50**	**9,576.78**	-	-	**75,113.28**	**55,620.21**	**62,015.83**
(PREVIOIUS YEAR)	**1,05,903.67**	**22,818.32**	**1,169.70**	**1,27,552.30**	**57,365.33**	**8,581.70**	**403.93**	**(6.59)**	**65,536.50**	**62,015.80**	**48,538.34**

CAPITAL WORK-IN-PROGRESS

FACTORY	-	-	-	-						-	-
SUB TOTAL (B)	-	-	-	-	-	-	-	-	-	-	-
(PREVIOIUS YEAR)	-	-	-	-	-	-	-	-	-	-	-

TOTAL (CURRENT YEAR)	1,27,552.33	3,181.16	-	1,30,733.49	65,536.50	9,576.78	-	-	75,113.28	55,620.21	62,015.83
(PREVIOIUS YEAR)	1,15,511.20	25,446.93	13,405.83	1,27,552.30	57,365.33	8,581.70	403.93	(6.59)	65,536.50	62,015.80	58,145.88

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Director

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Director

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176, BIDHAN SARANI, KOLKATA-700006

ANNEXURE- IV

STATEMENT OF DEPRECIATION AS PER INCOME TAX ACT, 1961 FOR THE ASSESSMENT YEAR 2025-26

DESCRIPTION OF ASSETS	RATE	OPENING W.D.V	ADDITION LESS THAN SIX MONTHS	ADDITION MORE THAN SIX MONTHS	DEDUCTION	TOTAL	DEPRECIATION	ADDITIONAL DEPRICIATION	CLOSING W.D.V
							-		-
PLANT & MACHINERY	40%	2,75,567.92		39,652.54		3,15,220.46	1,26,088.18		1,89,132.28
PLANT & MACHINERY	15%	5,19,00,325.83	7,80,252.04	17,46,366.85		5,44,26,944.72	81,05,522.81		4,63,21,421.91
FACTORY BUILDING	10%	16,71,664.52	2,263.00	6,05,359.68	-	22,79,287.20	2,27,815.57		20,51,471.63
FURNITURE & FITTINGS	10%	19,79,284.02	3,120.00	4,152.54	-	19,86,556.56	1,98,499.66		17,88,056.90
TOTAL		5,58,26,842.29	7,85,635.04	23,95,531.61	-	5,90,08,008.94	86,57,926.22	-	5,03,50,082.72
PREVIOUS YEAR		5,50,73,505.06	71,15,381.41	34,66,151.51	7,36,694.92	6,49,18,343.06	90,91,500.77	-	5,58,26,842.29

NOTES

1. No Adjustment has been made on account of
   (a) CENVAT credit claimed & allowed under the Central Excise Rules, 1944
   (b) Change in Rate of Exchange of Currency and
   (c) Subsidy or Grant or Reimbursement by whatever name called.
2. Assets are put to use from the date of its Purchase.

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NOTES FORMING PART OF THE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

NOTE NO.

16. A) REVENUE FROM OPERATIONS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
SALE OF PRODUCTS	5,43,320.86	5,51,162.44
TOTAL	**5,43,320.86**	**5,51,162.44**

B) DETAILS OF PRODUCT SOLD

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
FINISHED GOODS		
AIR PILLOW	6,860.82	8,711.88
ARTICLES OF RAINWEAR	3,064.73	1,356.00
GROUND SHEET	-	11,010.96
ICE BAG	545.72	552.75
NON WOVEN BAG	1,35,276.82	1,24,265.40
PU COATED FABRICS	-	4.50
RUBBERISED FABRIC (MTR)	2,43,002.53	2,89,118.30
RUBBERISED FABRIC (PCS)	21,562.43	25,496.15
TIFFIN BAG	96.49	7.54
LAMINATED FABRIC	29,694.77	-
	4,40,104.31	**4,60,523.48**
RAW MATERIAL		
CLOTH	1,00,242.29	59,301.65
CHEMICAL,POWDER & OTHERS	443.25	-
NON WOVEN FABRICS	121.63	29,707.88
OTHERS	914.52	980.22
POLYESTER KNITTED FABRIC	-	40.43
PVC COATED FABRIC	242.90	370.58
YARN	753.95	-
	1,02,718.54	**90,400.76**
TRADING GOODS		
LAMINATED FABRIC	-	232.97
OTHERS	498.00	5.25
	498.00	**238.22**
TOTAL	**5,43,320.85**	**5,51,162.46**

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NOTE NO.

17. OTHER INCOME

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
INTEREST ON FD (TDS - NIL P.Y. Rs 7022./-)	49.40	43.55
OTHER NON OPERATING INCOME	1,440.45	1,443.83
GOVERNMENT GRANT AMORTISED	100.00	100.00
PRIOR PERIOD ADJUSTMENT	-	3,150.32
INTEREST ON INCOME TAX REFUND	25.29	13.41
(LOSS)/PROFIT ON SALE OF CAR	-	(29.07)
FOREIGN EXCHANGE FLUCTUATION	-	8.42
SPECULATION PROFIT	(6.89)	
DIVIDEND INCOME	5.42	1.02
INSURANCE CLAIM	69.15	596.76
TENDER & REGISTRATION	400.00	
STCG ON INVESTMENT	508.01	73.02
TOTAL	**2,590.83**	**5,401.26**

18. A) COST OF MATERIAL CONSUMED

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
OPENING INVENTORY OF RAW MATERIAL & STORES	80,701.29	61,362.60
ADD:- PURCHASES	4,45,899.08	4,24,480.59
ADD:- CARRIAGE INWARD	16,069.03	17,584.66
	5,42,669.40	**5,03,427.85**
LESS:CLOSING INVENTORY	84,254.07	82,089.22
COST OF RAW MATERIAL & COMPONENTS CONSU	**4,58,415.33**	**4,21,338.63**

B) DETAILS OF RAW MATERIAL CONSUMED

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
CLOTH	78,879.50	58,915.24
RAW RUBBER	51,736.32	44,735.63
SYNTHETIC RUBER	1,840.36	1,835.58
CHEMICAL,POWDER & OTHERS	86,867.14	70,431.12
PVC COATED FABRIC	860.35	380.98
POLYESTER KNITTED FABRIC	22.47	47.08
NON WOVEN FABRIC	97,326.09	99,654.66
OTHERS	47,258.52	41,341.46
YARN	93,624.59	1,03,996.88
TOTAL	**4,58,415.34**	**4,21,338.63**

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NOTE NO.

C) DETAILS OF RAW MATERIAL CLOSING

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
CLOTH	45,622.89	27,235.56
RAW RUBBER	3,141.43	7,693.85
CHEMICAL,POWDER & OTHERS	2,989.83	5,897.50
SYNTHETIC RUBER	131.50	149.87
PVC COATED FABRIC	46.27	715.73
POLYESTER KNITTED FABRIC	69.27	91.75
NON WOVEN FABRIC	1,937.59	4,798.54
OTHERS	6,715.63	6,186.87
YARN	23,599.65	29,319.55
TOTAL	**84,254.06**	**82,089.22**

19. A) CHANGE IN INVENTORIES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
OPENING STOCK		
FINSHED GOODS	18,821.80	17,592.16
TRADING GOODS	-	193.37
SUB-TOTAL (A)	**18,821.80**	**17,785.53**
CLOSING STOCK		
FINSHED GOODS	67,756.79	17,433.87
TRADING GOODS	-	-
SUB-TOTAL (B)	**67,756.79**	**17,433.87**
TOTAL(B-A)	**48,934.99**	**(351.66)**

B) DETAILS OF PURCHASES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
LAMINATED FABRICS	-	-
OTHERS	853.09	131.44
TOTAL	**853.09**	**131.44**

C) DETAILS OF INVENTORY(CLOSING)

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
FINSHED GOODS		
AIR PILLOW	1,409.79	3,798.94
GROUND SHEET	55.42	-
ICE BAG	6.75	30.86
ARTICLES RAIN CAPES	146.38	59.89
NON WOVEN BAG	9,164.03	3,764.65
PU COATED FABRICS	33.79	34.22
RUBBERISED FABRIC (PCS)	1,948.93	2,776.22
RUBBERISED FABRIC (MTR)	34,562.11	7,127.38
TIFFIN BAG	-	
LAMINATED FABRIC	20,429.60	
TOTAL	**67,756.80**	**17,592.16**

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NOTE NO.

20. **EMPLOYEMENT BENEFIT EXPENSES** (Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
SALARY AND WAGES	14,727.62	12,403.48
CONTRIBUITION TO PF, ESI AND OTHER FUNDS	1,944.30	1,582.63
STAFF FOODING EXP.	-	238.03
GRATUITY	195.24	34.38
STAFF WELFARE EXPENSES	342.39	62.57
TOTAL	**17,209.55**	**14,321.09**

21. **FINANCIAL COST** (Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
INTEREST EXPENSE	8,129.73	6,325.99
TOTAL	**8,129.73**	**6,325.99**

22. **DEPRECIATION & AMORTISED COST** (Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
DEPRECIATION	9,576.80	8,581.70
PRIOR PERIOD ADJUSTMENT	-	(6.59)
TOTAL	**9,576.80**	**8,575.11**

23. **OTHER EXPENSES** (Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
DIRECT/MANUFACTURING EXPENSES		
COMPENSATION CESS	55.27	72.76
COAL & LUBRICANTS	1,951.69	2,829.12
CONSUMABLES	2,384.18	1,172.69
FITTINGS	1,700.98	2,018.67
CUSTOM DUTY	0.06	1,068.20
DELIVERY CHARGES	1,390.95	1,335.74
ELECTRIC CHARGES (FACTORY)	13,834.63	13,438.49
CLEARING & FORWARDING	-	109.20
LABORATORY EXPENSES	91.52	120.24
LABOUR CONTACT SERVICE	1,825.94	2,706.58
INSURANCE CHARGES	18.14	22.71
JOB WORK	40,700.84	46,564.31
POWER & FUEL	68.70	-
REPAIR & MAINTENANCE	2,061.98	2,409.49
RENT FOR FACTORY	6,558.35	5,440.31
SECURITY EXPENSES	490.58	330.00
SUB-TOTAL (A)	**73,133.81**	**79,638.51**

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NOTE NO.

OFFICE/ADMINISTRATIVE EXPENSES		
AUDITOR'S REMUNERATION	150.00	130.00
CARRIAGE OUTWARD	204.93	354.81
DEMAT CHARGES SMC	-	3.59
INSURANCE EXPENSES	668.66	649.96
MOTOR CAR EXPENSES	2,640.46	4,017.00
CONSULTANCY CHARGES	713.57	303.01
LEGAL & PROFESSIONAL FEES	15.00	63.00
OTHER MISCELLANEOUS EXPENSES	2,699.02	3,912.02
PACKING CHARGES	7,954.86	3,509.78
RATES AND TAXES	673.34	1,013.01
TELEPHONE EXPENSES	87.51	74.04
ELECTRIC CHARGES	101.58	98.42
RENT EXPENSES	960.00	860.00
TRAVELLING EXPENSES	748.45	1,015.42
SUB-TOTAL (B)	**17,617.38**	**16,004.06**
TOTAL(A+B)	90,751.19	95,642.57

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NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

24. **CALCULATION OF EARNING PER SHARE**

(Amount in ₹ thousand)

PARTICULARS	31.03.2025		31.03.2024	
NET PROFIT AS PER STATEMENT OF PROFIT & LOSS		7,436.25		3,497.25
PROFIT AVAILABLE TO EQ. SHAREHOLDERS		**7,436.25**		**3,497.25**
	NO.		NO.	
NO OF EQUITY SHARES (FACE VALUE RS.10/-)				
AT THE BEGINNING OF THE YEAR		431002		431002
AT THE END OF THE YEAR		431002		431002
WEIGHTED AVERAGE OF NO.OF SHARES				
FROM OPENING		431002		431002
FROM ADDTION		-		-
		431002		**431002**
EARNING PER SHARE	Rs.	P.	Rs.	P.
BASIC		17.25		8.11
DILLUTED		17.25		8.11

25. A) **RELATED PARTY DISCLOSURE**

Related party disclosure as identified by the management in accordance with the accounting standard - 18 issued by the institute of chartered accountants of india.

(Amount in ₹ thousand)

NAME 0F PARTIES & RELATION	RELATION	NATURE OF PAYMENT	AMOUNT 31.03.2025	AMOUNT 31.3.2024
SRI MOHAN CHOWDHURY	RELATIVE TO KMP	SALARY	600.00	-
		RENT	1,800.00	1,250.00
		LOAN ACCEPTED	7,550.00	-
		INTEREST ON LOAN	438.82	-
		LOAN REPAID	6,400.00	200.00
RAMAN CHOWDHURY	KMP	REMUNERATION	3,240.00	2,565.00
		RENT	960.00	520.00
		LOAN ACCEPTED	13,119.81	4,975.44
		LOAN REPAID	5,474.21	8,864.36
PRITI CHOWDHURY	RELATIVE TO KMP	SALARY	840.00	510.00
		RENT	1,200.00	775.00
		LOAN ACCEPTED	7,205.00	1,137.83
		INTEREST ON LOAN	555.66	-
		LOAN REPAID	2,500.00	1,413.83
KAUSHAL CHOWDHURY	KMP	RENT	360.00	220.00
		REMUNERATION	3,120.00	2,505.00
		LOAN ACCEPTED	13,605.65	6,506.47
		LOAN REPAID	6,257.14	11,093.98
USHA CHOWDHURY	RELATIVE TO KMP	RENT	960.00	570.00
		SALARY	600.00	400.00
		INTEREST ON LOAN	605.25	-
		LOAN ACCEPTED	2,215.00	500.00
		LOAN REPAID	350.00	-
ANKITA CHOWDHURY	RELATIVE TO KMP	RENT	1,440.00	855.00
		SALARY	1,080.00	670.00
		INTEREST ON LOAN	614.51	-
		LOAN ACCEPTED	9,450.00	1,704.28
		LOAN REPAID	2,750.00	2,770.45

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JAYVARDHAN CHOWDHURY	RELATIVE TO KMP	SALARY	550.00	540.00
		INTEREST ON LOAN	595.90	-
		LOAN ACCEPTED	3,589.62	300.00
		LOAN REPAID	202.29	-
KANISHKA GARMENTS (P) LTD.	ASSOCIATES	INTEREST ON LOAN R	89.79	-
		SALES	6,317.91	6,317.91
		LOAN ACCEPTED	1,161.53	1,100.00
		LOAN REPAID	49.05	-
MOHAN CHOWDHURY (HUF)	RELATIVE TO KMP	LOAN ACCEPTED	1,500.00	900.00
		LOAN REPAID	200.00	900.00
		INTEREST ON LOAN	334.26	-

B) **BALANCES IN RESPECTIVE ACOUNTS.**

NAME 0F PARTIES & RELATION	AS ON 31.03.2025	AS ON 31.03.2024
KANISHKA GARMENTS (P) LTD. (LOAN)	1,202.27	1,100.00
KANISHKA GARMENTS (P) LTD. (S/DRS)	1,143.81	-
ANKITA CHOWDHURY (LOAN)	14,000.83	3,554.02
ANKITA CHOWDHURY (RENT)	-	120.00
ANKITA CHOWDHURY (SALARY)	1,080.00	670.00
JAYVARDHAN CHOWDHURY (LOAN)	9,227.11	1,453.71
JAYVARDHAN CHOWDHURY (SALARY)	550.00	540.00
KAUSHAL CHOWDHURY (LOAN)	6,098.52	2,017.46
KAUSHAL CHOWDHURY (RENT)	-	30.00
KAUSHAL CHOWDHURY (REMUNERATION)	3,120.00	1,465.00
PRITI CHOWDHURY (LOAN)	12,260.34	6,380.94
PRITI CHOWDHURY (RENT)	-	100.00
PRITI CHOWDHURY (SALARY)	840.00	510.00
RAMAN CHOWDHURY (LOAN)	6,754.72	3,824.69
RAMAN CHOWDHURY (RENT)	-	80.00
RAMAN CHOWDHURY (REMUNERATION)	3,240.00	1,485.00
SRI MOHAN CHOWDHURY (LOAN)	9,252.50	5,761.32
SRI MOHAN CHOWDHURY (SALARY)	600.00	-
SRI MOHAN CHOWDHURY (RENT)	-	150.00
USHA CHOWDHURY (LOAN)	9,425.94	3,011.59
USHA CHOWDHURY (RENT)	-	80.00
USHA CHOWDHURY (SALARY)	600.00	400.00

26. The company is not making any provision for payment of gratuity to its employees as specified under accounting standard -15 "Accounting for retirement benefits in the financial statements of employers".

27. **DETAILS OF TAXES**

(Amount in ₹ thousand)

DEFERRED TAX	31st Mar'25	31st Mar'24
OPENING BALANCE OF DEFERRED TAX ASSETS/(LIABILITY)	(1,416.03)	2,284.28
AMOUNT OF DEFERRED TAX ASSET/(LIABILITY) CREATED DURING THE YEAR IN RELATION TO PROPERTY PLANT & EQUIPMENT AND INTANGIBLE ASSETS	210.24	(3,700.31)
CLOSING DEFERRED TAX ASSET/(LIABILITY)	(1,205.79)	(1,416.03)

28. **VALUE OF IMPORTS CALCULATED ON C.I.F.BASIS**

(Amount in ₹ thousand)

PARTICULARS	31.03.2025	31.03.2024
TRADING GOODS	-	-
RAW MATERIALS	-	-
CAPITAL GOODS	-	3,832.13
	-	3,832.13

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29. ADDITIONAL DISCLOSURE

	PARTICULARS	31.03.2025	31.03.2024
A)	EXPENDITURE IN FOREIGN CURRENCY	-	3,832.13
B)	EARNINGS IN FOREIGN EXCHANGE		
	- EXPORT OF GOODS CALCULATED ON F.O.B BASIS	-	450.90

C) CONSUMPTION OF RAW MATERIAL DURING THE YEAR.

	PARTICULARS	VALUE 31.03.2025	% OF CONSUMPTION 31.03.2025	VALUE 31.03.2024	% OF CONSUMPTION 31.03.2024
I)	RAW MATERIALS				
	- TOTAL IMPORTED VALUE	-	0.00%	-	-
	- TOTAL INDIGENOUS VALUE	4,58,415.34	100.00%	4,21,338.63	1.00
		4,58,415.34	100%	4,21,338.63	1.00
II)	STORES & CONSUMABLES				
	- TOTAL IMPORTED VALUE	-	0.00%	-	-
	- TOTAL INDIGENOUS VALUE	2,384.18	100.00%	1,172.69	1.00
		2,384.18	100.00%	1,172.69	1.00

		31.03.2025	31.03.2024
D)	DIRECTOR'S REMUNERATIONS	6,360.00	5,070.00
E)	AUDITOR'S REMUNERATIONS		
	- AUDIT FEES	100.00	85.00
	- TAX AUDIT	50.00	45.00
	- OTHERS	208.50	27.14
		358.50	157.14

30. CONTINGENT LIABILITIES AND COMMITMENTES

A) CLAIMS AGAINST THE COMPANY NOT ACKNOWLWDGED AS DEBT -

(Amount in ₹ thousand)

APPEAL RELATED TO	YEAR OF DISPUTE/N ASSESSMENT YEAR	AMOUNT	FORUM WHERE CASE IS PEDING	AMOUNT PAID
INCOME TAX	2020-21	Rs.650.99/-	Appeal to the Joint Commissioner (Appeals) or the Commissioner of Income-tax (Appeals)	-
GOODS & SERVICES TAX	2017-18	Rs.582.58/-	Assistant Commissioner of State Tax, Bureau of Investigation (S.B.), H.Q., Kolkata.	558.92
GOODS & SERVICES TAX	2018-19	Rs.6627.27/-		6.00

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B) FOR GUARANTEE -

(Amount in ₹ thousand)

PARTIES	As at 31.03.2025	As at 31.03.2024
	4,538.66	1,880.00

The company have contigent liability to the tune of rs.4538.66.00 thousand(p y rs.1880.00 thousand) in respect of bank guarantee issued to different parties.

31. **BALANCE CONFIRMATION**

The balances shown in financial statements as receivable or payable are subject to written confirmation from the parties.

32. **MSME DISCLOSURE:**

Amount due to micro & small enterprises as defined in the "the micro small and medium enterprises development act, 2006" has been determined to the extent such parties have been identified on the basis of information available with the company. the disclosures relating to micro & small enterprises as below:

Amount in '000

	Particulars	As at 31.03.2025	As at 31.03.2024
i)	The Principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year;	22,073.94	40,260.03
ii)	The amount of interest paid by the buyer in terms of section 16, along with the amount of the payment made to th supplier beyond the appointed day during each accounting year;	-	-
iii)	The 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 this Act;	-	-
iv)	The amount of interest accured and remaining unpaid at the end of each accounting year;	-	-
v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.	-	-

33. It is not possible for us to verify whether any amount of interest is inadmissible under section 23 of the micro, small and medium enterprises development act, 2006.as with respect to micro, small & medium enterprises the information is not made available to us.

34. Deffered income government subsidy represent amount of grant received by the company against installation of upgraded technology (plant & machinery) . the same will be amortised over the useful life of the assets i,e 15 yeras to the profit and loss account

35. Previous year figures has been regrouped and rearranged wherever applicable.

36. Ratios - separate sheet attached

37. The Company Has Not Made Provision W.R..T Gratuity Payment To The Employees As Per The Privision Of Accunting Standard 15.

38. Amounts Wherever Stated In The Financial Statement Is Rounded Of In Nearest Thousand And Decimeal There Of Except Otherwise Stated Specifically.

39. **RELATIONSHIP WITH STRUCK OFF COMPANIES** -

Not applicable as there no transactions with stuck off companies.AS per section 248 of the Companies Act, 2013, there are no balances outstanding with struck off companies.

40. **UNDISCLOSED INCOME**

Not applicable, the company do not have any undisclosed as income during the year in the tax assessments under the Income-Tax Act, 1961.

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41. **BENAMI PROPERTIES**

Details of benami property and its proceedings- not applicable as there are no proceedings which have been initiated or pending against the company for holding any benami property under the Benami Transactions (prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

42. **UTILISATION OF BORROWED FUNDS AND SHARE PREMIUM**

A) The company have not advanced or loaned or invested funds to any other person(s) or Entity(Ies), including Foreign Entities (Intermediaries) with the understanding that the intermediary shall:
(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate beneficiaries) or
(ii) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

B) The company have not received any fund from any person(s) or Entity(ies), including Foreign entities (Funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:
(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (Ultimate beneficiaries) or
(ii) Provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

43. **REVALUATION OF PROPERTY, PLANT AND EQUIPMENT -**

The company has not revalued its property, plant and equipment (including right-of-use assets) or intangibleassets or both during the current or previous year.

44. **COMPLIANCE WITH APPROVED SCHEME(S) OF ARRANGEMENTS -**

Not applicable, as the company has not applied for any scheme of arrangements with the competent authority in terms of Sections 230 to 237 of the Companies Act, 2013.

45. **DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY -**

Not applicable as the company has not traded or invested in crypto currency or virtual currency during the financial year.

46. **COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES -**

Not applicable as the company has not made any investment in terms of Clause (87) of Section 2 of the Act read with Companies (Restriction on Number of Layers) rules, 2017.

47. **CAPITAL-WORK-IN PROGRESS OR INTANGIBLE ASSETS UNDER DEVELOPMENT**

The company have capital-work-in progress or intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan.

48. **LOAN AND ADVANCES GRANTED TO PROMOTERS, DIRECTORS, KMP'S AND REALTED PARTIES -**

The company has no granted loans and advance to promoters, directors, director, kmp's and related parties during the year.

49. **CORPORATE SOCIAL RESPONSIBILITY (CSR) -**

Not applicable during the year

50. **BORROWINGS FROM BANKS OR FINANCIAL INSTITUTIONS ON THE BASIS OF SECURITY OF CURRENT ASSEST -**

the company has taken loan from banks the basis of security of current assets. they submitted querterly statements of current assets with banks in agreement with the books of accounts.

PARTICULAR	AS PER SUBMITTED STATEMENT	AS PER BOOKS OF ACCOUNTS	DIFFERENCE	REMARKS
STOCK STATEMENT FOR JUNE'2024	1,15,692.38	1,15,692.38	-	
STOCK STATEMENT FOR SEPTEMBER'2024	1,15,931.83	1,15,931.83	-	
STOCK STATEMENT FOR DECEMBER'2024	1,00,360.70	1,00,360.70	-	
STOCK STATEMENT FOR MARCH'2025	1,50,647.69	1,52,010.86	(1,363.17)	

SHYAM WATERPROOF WORKS (P) LTD.
Raman Chowdhury
Director

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Director

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176, BIDHAN SARANI, KOLKATA-700006

SUNDRY DEBTOR FOR JUNE'2024	50,044.10	49,434.94	609.16	tds & discount adjustment
SUNDRY DEBTOR FOR SEPTEMBER'2024	68,449.32	68,051.83	397.49	tds & discount adjustment
SUNDRY DEBTOR FOR DECEMBER'2024	65,701.07	65,087.34	613.73	tds & discount adjustment
SUNDRY DEBTOR FOR MARCH'2025	55,862.10	55,627.70	234.39	tds & discount adjustment

51. **REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES -**
All charges or satisfaction have been registered with registar of companies

As Per Our Report Of Even Date Annexed

8, BECK BAGAN ROW,
SUCCESS CENTER,
3RD FLOOR,
KOLKATA-700 017

DATE: 24 SEP 2025
PLACE: KOLKATA

FOR BOTHRA NIRMAL ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N.-322103E

SHASHI CHANDRA MISHRA
(PARTNER)
M. NO. 077814

SHYAM WATERPROOF WORKS (P) LTD.
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Director

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NOTE NO 35

SL No	Ratio	Numerator	Denominator	Current year	Previous year	Variance (in %)	Explanation for variance
1	Current ratio (in times)	Total current assets	Total current liabilities	1.61	1.29	24.24%	NA
2	Debt-Equity ratio (in times)	Debt consists of borrowings and lease liabilities.	Total equity	2.59	2.21	17.10%	NA
3	Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit After taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Debt service =Debt payable within one Year + Interest	6.35	4.94	28.48%	Variance in the ratio due to increase in debt during the year
4	Return on equity ratio (in %	Profit for the year	Equity Shareholders Fund	12.52%	6.73%	86.00%	Variance in the ratio due to increase in profitability of the company.
5	Inventory Turnover Ratio (in times)	Sales	Average Inventory [(Opening Inventory +Closing Inventory)/2]	4.32	7.95	-45.66%	Variance in the ratio due to decrease in Net credit sales.
6	Trade receivables turnover ratio (in times)	Net Credit Sales	Average trade receivables [(Opening Trade Receivables +Closing Trade Receivables)/2]	11.50	8.52	35.03%	Variance in the ratio due to decrease in Net credit sales.
7	Trade payables turnover ratio (in times)	Net Credit Purchases	Average Trade Payables [(Opening Trade Payables +Closing Trade Payables)/2]	8.23	6.57	25.29%	variance in the ratio due to increase in Net credit purchase.
8	Net capital turnover ratio (in times)	Net Sales	Working Capital (Current Assets - Current liabilities)	6.64	14.59	-54.52%	Variance in the ratio due to decrease in sales & decrease in working capital.
9	Net profit ratio (in %)	Net Profit	Net Sales	0.02	0.02	1.79%	NA
10	Return on capital employed (in %)	Earning before interest and taxes	Capital Employed (Total Assest - Current Liabilities)	0.12	0.16	-23.31%	Variance in the ratio due to decrease in earning before interest and taxes
11	Return on investment (in %)	Net Return On Investment	Cost of Investment	0.57	NA	NA	Variance in the ratio due to sale & purchase investment

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176, BIDHAN SARANI, KOLKATA-700006

DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST MARCH, 2025

1. DETAILS OF UNSECURED LOANS FROM RELATED PARTIES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
ANKITA CHOWDHURY	14,000.83	6,686.31
EASTERN INDIA TEASPARES	3,240.12	2,044.04
JAYVARDHAN CHOWDHURY	9,227.11	5,243.88
GAURAV TECHNO SERVICES PVT LTD	756.78	708.35
KANISHKA GARMENTS PVT LTD	1,202.27	
KAUSHAL CHOWDHURY	6,098.52	-
KAUSHAL CHOWDHURY (HUF)	1,769.33	350.00
LOOKLINE VINCOM PVT LTD	973.25	940.28
MANGALVANI INFRABUILD PVT LTD	973.25	940.28
PRITI CHOWDHURY	12,260.34	6,999.68
PRS MERCHANTS PVT LTD	1,081.09	1,008.95
RAMAN CHOWDHURY	6,754.72	359.13
RAMAN CHOWDHURY (HUF)	1,614.62	350.00
RAUNAK SALES PROMOTION	2,485.11	1,852.73
SRI MOHAN CHOWDHURY	9,252.50	7,663.68
SRI MOHAN CHOWDHURY (HUF)	4,990.91	3,356.65
USHA CHOWDHURY	9,425.94	6,955.68
TOTAL	**86,106.69**	**45,459.64**

2. TERM LOAN FROM BANK

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
ICICI BANK CAR LOAN	1,273.84	2,854.02
HDFC BANK CAR LOAN	27.22	365.69
HDFC BANK CAR LOAN	25.80	507.89
TOTAL	**1,326.86**	**3,727.60**

3. DETAILS OF OUTSTANDING LAIBILITIES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
AUDIT FEES PAYABLE	280.00	130.00
DIRECTOR REMUNERATION PAYABLE	360.40	413.40
ACCURED INTEREST ON FD	-	-
OUTSTANDING WAGES	-	128.65
OUTSTANDING SALARY	241.44	396.91
ELECTRICITY CHARGES	1,150.42	1,104.66
SECURITY EXPENSES	-	-
TOTAL	**2,032.26**	**2,173.62**

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176, BIDHAN SARANI, KOLKATA-700006

DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

4. TRADE PAYABLES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
A.G SEURITY SERVICES	18.72	-
A.K. INDUSTRIES PRIVATE LIMITED	13.91	13.91
A.K. PRODUCTS	27.56	27.56
A.V. RUBBER INDUSTRIES	-	436.43
ADVANCE CHEMICAL COMPANY	-	30.56
ANAND CHEMICALS & RUBBER PVT. LTD.	-	154.11
ANIL KUMAR AMIT KUMAR	24.81	
APRIL WIRES LIMITED	39.01	35.46
ASHMIRA TEXTILES INDUSTRIES	31.09	401.09
ASHOK PRINTERS	-	20.30
AVENUE INDUSTRIES	1757.09	-
AVI PRODUCTS	27.38	
AVINASH ENTERPRISE	5260.79	11,504.96
BENGAL MACHINERY CORPORATION	-	1.54
BEST SERVICES	8	16.31
BIDYUT HALDER	42.39	35.32
BOTHRA NIRMAL ASSOCIATES	-	3.00
CAL (INDIA)	-	31.47
CD ENTERPRISES	131.05	126.49
CHEMIN ENTERPRISES	84.96	320.72
CHIRAG INDUSTRIES	-	462.56
D.M. CLEARING CORPORATION	330.77	611.31
DURGA SILK MILLS	184.77	-
ELITE ROTO GRAVURE	219.11	224.16
FATIMA TEXTILES	5336.87	2,053.03
FATIMA TEXTILES (JOB)	5752.47	6,107.49
FAVOURITE FRUITS PRESERVATION PVT LTD.	-	1,173.23
FLEXI POLY PACKAGING	301.77	-
GLOBAL INDUSTRIES	34.8	
GLS SPECIALITY CHEMICALS PRIVATE LIMITED	260.48	
GOENKA CHEMICAL INDUSTRIES	1288.39	1,210.54
H. H. TRADING	204.76	234.37
HANUMAN TRANS FREIGHT LLP	607.7	
HRISHIKESH MIDYA	28.89	15.00
INDO SIL	602.15	291.46
JAYANTI ENTERPRISE	-	632.72
JAYVARDHAN CHOWDHURY (RENT)	-	45.00
KAMAL FREIGHT CARRIERS	-	47.09
KAUSIK PRINTING INK	289.1	366.39
KESHAV PRINTER	-	60.43
KHUSHBOO FINANCIAL SERVICES PVT LTD	1.5	
KHYATI ENTERPRISE	314.48	224.60
KOHINOOR LABELS PVT. LTD.	19.41	
L.N.B. ENTERPRISES	-	54.21
LALITA LOGISTICS & AGENCIES PVT LTD	161.98	-

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176, BIDHAN SARANI, KOLKATA-700006

DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST MARCH, 2025

MAA MANSA PACKAGING INDUSTRIES	31.39	
MACMIXU COATING AND CHEMICALS PVT LTD	400.81	1,018.94
MADHABI TRADERS	761.94	612.15
MAHAKALI ENGINEERING WORKS	101.48	46.02
MANGALAM TRADING CO.	48.18	20.53
METRO TRADING SYNDICATE	0.34	0.34
MOTOCRAFT SOLUTIONS LLP	2.63	-
MULLICK BROTHERS	62.25	-
N J YARNS (JOB)	20.88	
NESTOR PETRO CHEMICAL PVT. LTD.	295.6	
P. K. TRADING	11.36	
PIYUSH POLYTEX INDUSTRIES PVT LTD	11102.34	6,528.10
POLYMER CHEMICAL INDUSTRIES	-	113.52
POWERTECH ELECTRICALS	-	0.52
PRAKASH INDUSTRIAL PRODUCTS	192.58	221.25
PRANAB MINERAL INDUSTRIES	-	121.85
PRANAB MINERAL INDUSTRIES (DEBRAJ)	1392.52	1,396.20
PRATAP SYNTHETICS LTD	1155.63	5,738.78
PROMINENT CARGO MOVERS PRIVATE LIMITED	340.74	480.39
R L COMMERCIAL PVT LTD	114.49	-
RAJGARIAH MOTOR UNIT OF ONKAR TRADECOM PVT LTD	15.78	
RELIANCE INDUSTRIES LIMITED	-	26.69
SAFWAN TEXTILES	-	71.39
SALASAR SILK MILLS	1940.52	726.05
SAMIR NASKAR	103.77	29.43
SARA TEXTILES	190.2	180.07
SETH ENTERPRISE	78.26	112.03
SHREE KHETESHWAR TRANSPORT	11.05	-
SHREE KRISHNA ENTERPRISE	2469.59	3,412.16
SHYAMA POLYTEX PRIVATE LIMITED	-	1,244.07
SMC GLOBAL SECURITIES LTD	1.09	-
SUKUMAR NASKAR	80.75	25.90
SUMITRA GENERAL ORDER SUPPLY & LABOUR CONTRAC	420.74	350.04
SURAJ RUBBER PRODUCT	48.68	97.77
SWEET POLY PACK	117.94	
TAPAS GENERAL ORDER SUPPLY AND LABOUR CONTRACTOR	138.38	337.54
TIRUPATI EXPRESS	114.29	320.31
TOURISTER ENTERPRISES	1947.77	1,695.81
TRIDEV TRADE CENTRE	-	4.31
TRUPTI TEXTILE	-	31.45
UNITED PACKAGING	-	65.85
USHA COMMERCIAL CORPORATION	1003.61	741.29
VGR FOODTECH AGRO PRIVATE LIMITED	7035.68	
VIMAL TRANSPORT	5.46	177.84
VINTEX RUBBER INDUSTRIES	190.94	
VISHESH PERIPHERALS	-	8.29
YASHVI TEX (PUR)	258.28	-
		-
TOTAL	55,614.10	52,929.70

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176, BIDHAN SARANI, KOLKATA-700006

DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST MARCH, 2025

5. ADVANCE FROM CUSTOMERS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
ASTHA SALES	117.54	
CHANDA CREATION	-	28.59
CHOWDHARY WATERPROOF WORKS	-	0.33
GANDHI SURGICALS	25	25.00
JAYRAM TRADING COMPANY	89.08	
H M TRADERS	-	274.49
MANGLAM RETAILS	9	
HAMZA	-	500.00
HIGH SPIRIT COMMERCIAL VENTURES	59.12	
RANI TRADERS	19.22	
LAIBA TRADERS	379.8	18.09
LOVELY TRADERS	186.93	
MODI BAG MATERIALS	786.82	
MOHAMMAD AIAHTESHAM ALAM	10.18	
MANOJ KUMAR HALWAI	-	1.78
M/S. RAJA TRADERS (GUWAHATI)	304.95	
MODI BAGS (KOLKATA)	-	22.03
MOHAMMAD ASIM	68.83	39.34
SABRI MALANG	739.33	279.94
SAHA REXIN	-	238.90
PAUL TRADING	822.35	
SURYA TRADING	46.59	46.59
VISWAS SCIENTIFIC CO.	-	3.89
ZABCO FABRICS	612	221.59
TOTAL	4,276.74	1,700.56

6. STATUTORY DUES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
EPF PAYABLE	274.62	266.60
ESI PAYABLE	13.18	12.24
INTEREST ON P. TAX DUE	0.07	-
INTEREST ON TDS & TCS DUE	0.40	2.83
GST PAYABLE	970.60	513.17
GST PAYABLE (RCM)	88.30	44.01
PROFESSIONAL TAX PAYABLE	1.36	1.72
TCS PAYBALE	19.24	45.78
TDS PAYBALE	1,089.30	1,249.53
TOTAL	2,457.07	2,135.88

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176, BIDHAN SARANI, KOLKATA-700006

DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

7. ADVANCE TO SUPPLIERS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
A99 EMBOSSERS	-	23.60
ATUL MACHINERY AND RUBBER INDUSTRY	379.87	379.87
BOTHRA NIRMAL ASSOCIATES	15	
EAST INDIA POLYFILMS PVT LTD	141.81	
EXTRUTECH INDIA	-	119.51
JAY ASSOCIATES	81.28	
KRISHI YARNS	280.01	280.01
OMM SEALS & HYDRAULICS	-	100.00
PAINT HOUSE	-	50.00
PRANAB MINERAL INDUSTRIES	57.48	
RELIANCE INDUSTRIES LIMITED	16.17	
SHRI RAM RUBBER INDUSTRIEES	0.85	
SKYFAB INDUSTRIES PVT LTD.	50	
SOUTH (INDIA) RUBBER CO. (COCHIN)	11.03	11.03
VINTEX RUBBER INDUSTRIES	-	23.60
YASHVI TEX	-	1.80
TOTAL	1,033.50	989.42

8. BANK BALANCE

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
ICICI A/C (627705043413)	411.59	557.39
ICICI A/C (399805000486)	669.45	20,067.54
FEDERAL BANK	40.78	15.49
TOTAL	1,121.82	20,640.42

9. TRADE RECEIVABLES

(Amount in ₹ thousand)

PARTCULARS	AS ON 31.03.2025	AS ON 31.03.2024
UNDISPUTED TRADE RECEIVABLES : (CONSIDERED GOODS)		
A.K.TRADER	773.91	-
AFZAL ENTERPRISE	213.49	246.99
AISHA BAG CENTRE	-	130.98
ALIZA OVERSEAS	519.45	
ASHISH SALES	178.20	209.63
BAG COTTAGE INDUSTRIES	57.13	
BANKTESH UDYOG LIMITED	-	514.41
BENGAL CASKET CO.	-	33.00
BHARAT HOSIERY	85.67	239.80
BHARAT TRADING CO.	29.97	-
BHARMAL INDUSTRIES	112.37	438.22
BHUSHAN BAG HOUSE	-	
BURHANI TRADERS	-	251.49
CHHATTISGARH BAG MATERIAL HOUSE	-	91.88
DADABHOY AGENCIES	-	44.96
DIPA BAG CENTRE	12.24	
DYNAMIC PLASTIC & COTTON CENTER	-	10.25
ELITE POLYMER	1,007.21	-

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST MARCH, 2025

FANCY STORES	-	20.00
FOX EXPORTS PVT LTD	10,039.32	2,300.94
GHANSHYAM TRADERS	901.67	904.07
GHOSH TRADING CORPORATION	161.88	503.50
GITA ENTERPRISE (NIMTA)	70.65	1,591.14
GOBIND BAG FACTORY	218.61	613.41
GUPTA BAG HOUSE	312.88	145.69
H M TRADERS	545.13	
HOME MEDIX INDIA PVT LTD	6.74	
JAGANNATH BAG HOUSE	192.64	161.15
JAGANNATH BANWARILAL TEXOFABS PVT LTD (ASSAM)	30.09	30.09
JAGANNATH BANWARILAL TEXOFABS PVT LTD (JETPUR)	-	45.14
JAGANNATH BANWARILAL TEXOFABS PVT LTD (KOL)	412.27	282.69
JAI AMBE TRADERS	259.20	209.90
JAIN SALES CORPORATION	35.40	
JAWAHAR LEATHER STORES	134.17	
JAYDIP CORPORATION	240.76	345.87
JEETENDRA AGENCIES	228.57	139.00
JEEVIKA INDUSTRIES	508.99	
JHARKHAND BAGS	232.51	113.90
JOY GURU LUGGAGE HOUSE	111.13	111.13
K G N BAG CENTER	261.94	
KANISHKA GARMENTS PRIVATE LIMITED (SALES)	1,143.81	1,112.49
KHAWJA ENTERPRISE	81.88	131.88
LABHAM UDYOG	934.39	897.75
LAXMI ENTERPRISE (HOOGHLY)	15.55	
LUCKY TRADERS	181.75	304.86
M M BAG STORE	47.98	97.87
M. B. BROTHERS	-	106.20
M.S. TRADRES	133.06	
M/S RASHID STORES	214.53	
M/S. P. FLEX	1,084.33	
M/S. RAJA TRADERS (GUWAHATI)	-	477.89
MAA MANASHA TRADERS (NANDAN NAGAR)	315.09	-
MASTER BAGS	547.80	
MOHAMMED SALMAN FURQAN & SONS	29.97	
N.R. DESIGN CENTRE PVT LTD	-	169.92
NETAI MAHAJAN BAG CENTRE	1,145.99	1,179.37
NEW GOODWILL BAG BAZAR	28.32	33.04
NEW SIBANI TRADERS	1,120.91	776.02
NISA CREATION (CALCUTTA)	-	38.85
NOVELTY PLASTIC TRADING COMPANY	-	23.60
PINTU BAGS	59.40	-
PIYUSH POLYTEX INDUSTRIES PVT LTD (SALES & JOB)	50.38	
PRASHANT POLYPACK	9.25	
PURSHOTTAM SHARDA	-	196.20
R.S. INDUSTRIES	210.22	86.77

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST MARCH, 2025

RAKESH KUMAR	171.85	-
RANA TRADERS	67.41	190.82
REYAZ THALIA SHOP	160.57	178.42
RGS FASHIONS PRIVATE LIMITED	-	175.53
RISHA IMPEX	0.94	
ROYAL BAGS	748.84	1,906.58
ROYAL TRADERS (KOL)	-	5.93
S. R. INTERNATIONAL	2,267.45	2,627.87
SAHA REXIN	194.60	-
SANGAM INDUSTRIES	22.79	22.78
SANTOSH UDYUG	164.19	145.93
SAROJ GUPTA CANCER CENTRE & RESEARCH INSTITUTE	12.77	25.54
SEKH MOTALEB	121.90	
SHANTI VIJAY IMPEX	311.69	186.12
SHIV ENTERPRISE	7.78	38.22
SHIV SHAKTI TRADERS	183.51	390.31
SHREE AMBICA ENTERPRISE	-	2.06
SHREE BALAJI MALA TEXTILES PVT LTD	289.10	296.32
SHREE BALAJI SURGICAL (P) LTD. (MUM)	697.03	811.30
SHREE SHYAM TRADERS	57.08	-
SHREE SURGICAL (NEPAL)	252.00	143.10
SHREE TRADERS	-	1,457.46
SHYAM TRADING COMPANY	21,640.60	14,277.43
SHYAM TRADING COMPANY (DELHI)	507.39	
SIBANI TRADERS	142.48	
SITA SURGICALS	-	59.55
SK EXPORTS FASHIONS LLP	1,000.29	
STITCHFINE EXPORTS PVT LTD	516.24	
SURI RAJENDRA AND COMPANY	141.25	7.90
TAG TRADERS	325.33	
THAKUR CLOTH STORES	33.30	75.48
UNIQUE TRADE SYNDICATE	340.55	179.34
USHA TRADELINKS PVT LTD	-	6.78
UTSHAB BAG CENTRE	-	93.11
VASU SURGICALS	-	157.01
TOTAL	55,627.73	38,822.83

10. SECURITY DEPOSIT

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
NSC-ST	47.53	47.53
TOTAL	47.53	47.53

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

11. FIXED DEPOSIT

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
EPCG CUSTOMS-FD	49.55	49.55
SECURITY DEPOSIT (BSF-BANGALORE-BG FD)	11.81	11.05
SECURITY DEPOSIT (BSF-JAMMU-BG FD)	10.95	10.25
SECURITY DEPOSIT (BSF-SALBAGAN-BG FD)	-	10.43
SECURITY DEPOSIT (CISF-KASBA-BG FD)	23.15	21.71
SECURITY DEPOSIT (BSF-BANGALORE-BG FD)	29.05	27.10
WBSEB-UNIT 2-BG FD ICIC	395.60	263.00
WBSEB- UNIT 1-BG-FD- ICICI	236.50	228.62
SSB- RANIKET -BG FD	-	84.50
WBSEBCL-UNIT 3-BG FD ICIC	177.89	166.51
TOTAL	934.50	872.72

12. PREPAID INSURANCE

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
PREPAID INSURANCE	239.54	142.32
PREPAID INSURANCE ON CAR (GST-18%)	74.20	163.59
PREPAID INSURANCE ON CAR (IGST-18%)	40.10	-
PREPAID INSURANCE ON CAR (GST-12%)	15.83	-
PREPAID MOTOR VEHICLE TAX	472.02	537.30
TOTAL	841.69	843.21

13. OTHER NON OPERATING INCOME

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
DISCOUNT RECEIVED	1,179.09	1,320.33
DELIVERY CHARGES	73.44	122.44
MISCELLENOUS INCOME	27.63	1.04
INSPECTION/TESTING FEES	-	-
ROUND OFF	0.08	0.02
SUNDRY BALANCE W/OFF	160.21	0
TOTAL	1,440.45	1,443.83

14. SALARY AND WAGES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
SALARIES	6,352.16	5,380.70
WAGES	1,623.25	1,631.28
DIRECTOR'S SALARY	6,360.00	5,070.00
BONUS	392.21	321.50
TOTAL	14,727.62	12,403.48

15. CONTRIBUITION TO PF, ESI AND OTHER FUNDS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
CONTRIBUTION OF ESI	127.75	121.30
CONTRIBUTION OF EPF	1,816.55	1,461.33
TOTAL	1,944.30	1,582.63

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

16. RATES AND TAXES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
FILLING FEES	2.50	9.80
INTEREST ON TDS	1.10	0.63
INTEREST ON PROFESSIONAL TAX	0.07	-
INTEREST ON TCS	-	2.20
GST ASSESSMENT	526.09	668.69
ASSESSMENT OF EPF	-	3.43
LATE FEES CGST	-	-
INTEREST -ON CGST	-	-
INTEREST -ON SGST	-	-
INTEREST -ON IGST	-	-
LATE FEES SGST	-	-
LICENCE FEES	10.50	97.35
MOTOR VEHICLE TAX	87.16	155.37
PROFESSIONAL TAX	2.50	2.50
TRADE MARK EXPENSES	-	36.00
RECOVERY OF TDS (ASSESEMENT)	32.12	-
TENDER & REGISTRATION EXP.	11.30	37.04
TOTAL	673.34	1,013.01

17. BALANCES WITH REVENUE AUTHORITY

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
ADVANCE INCOME TAX/REFUND DUE	1,900.00	1,950.00
TDS ON GST	271.29	271.29
GST RCM	88.30	-
INCOME TAX REFUNDABLE (A.Y. 2018-19)	-	-
TCS ON MOTOR CAR	-	-
TCS ON PURCHASE	97.99	139.13
TDS RECEIVABLE	466.03	351.31
TOTAL	2,823.61	2,711.73

18. INTEREST EXPENSES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
INTEREST ON TERM LOAN FROM BANK	-	350.35
INTEREST ON UNSECURED LOAN	4,569.71	2,164.30
BANK INTEREST	3,188.84	3,270.49
INTEREST ON CAR LOAN	371.18	540.85
	8,129.73	6,325.99

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Raman Chowdhury
Director

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST MARCH, 2025

19. OTHER MISCELLANEOUS EXPENSES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
ADVERTISEMENT & PUBLICITY	-	1.00
BANK CHARGES	300.23	2,263.92
COMPUTER EXPENSES	72.85	30.50
RATE DIFFERENCE IN SALE	49.10	-
COURIER CHARGES	213.73	387.66
DISCOUNT ALLOWED	788.83	340.67
DONATION	7.10	37.60
SUBSCRIPTION	101.31	35.10
MISCELLANEOUS EXPENSES	612.15	267.77
SALES PROMOTION A/C	118.72	116.75
SUNDRY BALANCE WRITTEN OFF	-	233.21
TEMPO EXPENSES	404.04	174.11
POSTAGE & TELEGRAPH	-	-
PRINTING & STATIONARY	30.96	23.73
TOTAL	2,699.02	3,912.02

20. CURRENT MATURITIES OF TERM LOAN

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
ICICI BANK CAR LOAN(NEW)	1,579.51	1,452.68
HDFC BANK (CAR LOAN)	161.71	122.90
HDFC BANK (CAR LOAN)	231.81	170.70
TOTAL	1,973.03	1,746.28

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