

Independent Auditor's Report

To the Members of RPB CREATION PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **RPB CREATION PRIVATE LIMITED** ("the Company") which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its **Profit** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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.



Responsibilities of Management for the Standalone 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 standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

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

A further description of the auditor's responsibilities for the audit of the standalone financial statements is included in Annexure A. This description forms part of our auditor's report.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we report that the said order does not apply to the Company since the Company is a small company as defined in clause (85) of section 2 of the Act read with Companies (Specification of Definitions Details) Amendment Rules, 2021.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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, except for the matters stated in paragraph 2(i)(vi) below, on reporting under rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
 - c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. The reservation relating to maintenance of accounts and other matters connected therewith are as stated in the paragraph (b) above on reporting under section 143(3)(b) of the Act and paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
 - g. Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017"
 - h. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended :

In our opinion and to the best of our information and according to the explanations given to us, the Company is not a public company. Accordingly, the provisions of Section 197 of the Act are not applicable to the Company.
 - i. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company does not have any long-term contracts including derivative contracts for which there were any foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



iv. (a) The Management has represented to us and as disclosed in Note No. 28.13 to the Standalone Financial Statement that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 to us and as disclosed in Note No. 28.14 to the Standalone Financial Statement, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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;

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) as provided under (a) and (b) above, contain any material misstatement.

v. The Company has neither declared nor paid any dividend during the year.

vi. Based on our examination which included test checks and information given to us, the company has used an accounting software for maintaining its books of accounts, which did not have a feature of recording of audit trail (edit log) facility throughout the year for all relevant transactions recorded in the said software, hence we are unable to comment on audit trail features of the said software.

For, **G. K. Kanodia & Co**
Chartered Accountants
Firm Regn. No. 332314E



Gopi Kishan Kanodia
ICAI Membership No. 307280
UDIN: 25307280BMLKUB5779

Place: Kolkata
Date: 15/09/2025

Annexure A to the Independent Auditor's Report

Responsibilities for Audit of Standalone Financial Statement

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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, 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.

For, **G. K. Kanodia & Co**
Chartered Accountants
Firm Regn. No. 332314E



Gopi Kishan Kanodia

Gopi Kishan Kanodia
ICAI Membership No. 307280
UDIN: 25307280BMLKUB5779

Place: Kolkata
Date: 15-09-2025

RPB CREATION PRIVATE LIMITED

CIN - U18109WB2022PTC251781

Reg. Address:- Srijan Industrial Logistic Park, Part B Block A, Unit No. 5, 2nd Floor, Howrah, WB-711409

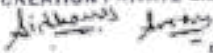
BALANCE SHEET AS AT 31ST MARCH, 2025**(Rs. In Hundred)**

S.N	Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
I	EQUITY and LIABILITIES			
1	Shareholders' Funds			
	(a) Share Capital	3	90000.00	90000.00
	(b) Reserves and Surplus	4	74358.46	7354.70
	Total (1)		164358.46	97354.70
2	Non-Current Liabilities			
	Long Term Borrowings	5	504827.74	423808.89
	(b) Deferred tax Liability (Net)		5984.93	0.00
	Total (2)		510812.67	423808.89
3	Current Liabilities			
	(a) Short Term Borrowings	6	438273.15	351900.34
	(b) Trade Payables	7		
	Due to micro enterprises and small enterprises		104518.89	2078.09
	Due to others		116543.89	250238.59
	(c) Other Current Liabilities	8	40703.78	32873.27
	(d) Short Term Provisions	9	10682.42	2561.50
	Total (3)		710722.13	639651.79
	Total (1+2+3)		1385893.26	1160815.38
II	ASSETS			
1	Non-Current Assets			
	(a) Property, Plant, Equipment & Intangible Assets	10		
	(i) Property, Plant & Equipment		195518.81	245712.01
	(ii) Intangible Assets		845.66	1197.66
	(ii) Intangible assets under development		0.00	0.00
	(b) Non-Current Investments	11	185019.84	0.00
	(c) Deferred Tax Assets (Net)		0.00	3985.29
	(d) Long Term Loans & Advances	12	9250.26	0.00
	(c) Other Non-Current Assets	13	19239.38	19791.38
	Total (1)		409873.95	270686.34
2	Current Assets			
	(a) Inventories	14	479281.57	553093.46
	(b) Trade Receivables	15	292778.86	143010.08
	(c) Cash and Bank Balances	16	115275.38	116568.04
	(d) Short-Term Loans and Advances	17	54590.36	65405.17
	(e) Other Current Assets	18	34093.14	12052.30
	Total (2)		976019.31	890129.04
	Total (1+2)		1385893.26	1160815.38

See accompanying notes 1 to 28 forming part of the Financial Statements

For and on behalf of the Board of Directors

RPB CREATION PRIVATE LIMITED


Director

Siddharth Surana

Director

(Din: 05355948)

RPB CREATION PRIVATE LIMITED


Director

Pratham Agarwal

Director

(Din: 08672054)

Signed in terms of our separate report of even date.

For G K Kanodia & Co.
Chartered Accountants
(Firm Reg. No :- 332314E)

UDIN : 25307280BMLKUB5779

Place: Kolkata

Dated: 15-09-2025

Gopi Kishan Kanodia, Proprietor
(ICAI M.No. 307280)

RPB CREATION PRIVATE LIMITED

CIN - U18109WB2022PTC251781

Reg. Address:- Srijan Industrial Logistic Park, Part B Block A, Unit No. 5, 2nd Floor, Howrah, WB-711409

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

(Rs. In Hundred)

S. N	Particulars	Note No.	Year Ended 31.03.2025	Year Ended 31.03.2024
	<u>Revenue From Operations</u>			
I	Revenue From Operations	19	2342330.20	1245230.24
II	Other Income	20	33229.15	23923.84
III	Total Income(I+II)		2375559.35	1269154.08
IV	<u>Expenses:</u>			
a	Cost of Materials consumed	21	1156522.32	694505.98
b	Changes In Inventories Of Finished Goods Work-In-Progress And Stock -In-Trade	22	122104.01	-65349.23
c	Employee Benefits Expenses	23	308441.76	245693.71
d	Finance Costs	24	86246.86	83374.16
e	Depreciation And Amortization Expense	25	64424.71	19364.18
f	Other Expenses			
	(i) Manufacturing & Operating Expenses	26a	495986.24	250700.52
	(ii) Administrative Expenses	26b	43356.68	21657.94
	Total Expenses		2277082.58	1249947.27
V	Profit Before Excesptinoal, Extraordinary & Prior Period Items Items And Tax (III-IV)		98476.77	19206.81
VI	Prior Period Items	2.13	262.00	300.00
VII	Profit before exceptional & extraordinary items and tax (V-VI)		98214.77	18906.81
VIII	Exceptional & Extraordinary Items		0.00	0.00
IX	Profit Before Tax (VII+VIII)		98214.77	18906.81
X	Tax Expense			
a	Current Tax		21240.79	0.00
b	Deferred Tax Charged/(Credited)		9970.22	-1810.34
XI	Profit/(Loss) For The Period From Continuing Operations (IX-X)		67003.76	20717.15
XII	Profit (Loss) For The Year		67003.76	20717.15
XIII	Earning Per Equity Share	27.2		
a	Basic		7.44	2.30
b	Diluted		7.44	2.30

See accompanying notes 1 to 28 forming part of the Financial Statements

For and on behalf of the Board of Directors

RPB CREATION PRIVATE LIMITED

Siddharth Surana
Director

Siddharth Surana
Director
(Din: 05355948)

RPB CREATION PRIVATE LIMITED

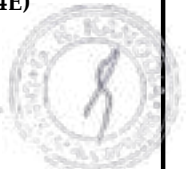
Pratham Agarwal
Director

Pratham Agarwal
Director
(Din: 08672054)

Signed in terms of our separate
Report of even date.

For G K Kanodia & Co.
Chartered Accountants
(Firm Reg. No :- 332314E)

Gopi Kishan Kanodia



UDIN : 25307280BMLKUB5779

Place: Kolkata

Dated: 15-09-2025

Gopi Kishan Kanodia, Proprietor
(ICAI M.No. 307280)

RPB CREATION PRIVATE LIMITED
CIN - U18109WB2022PTC251781

**Reg. Address:- Srijan Industrial Logistic Park, Part B Block A, Unit No. 5, 2nd Floor,Howrah,
WB-711409**

NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2025

NOTE 1 : CORPORATE INFORMATION

The Registered Office of the Company is situated in the State of West Bengal at Srijan Industrial Logistic Park, Part - B, Block - A, Unit No. 5, 2nd Floor, Howrah - 711409

Its CIN is U18109WB2022PTC251781

The company is engaged in the business of manufacturing of readymade garments, wearing apparel, accessories etc.

NOTE 2 : SIGNIFICANT ACCOUNTING POLICIES

2.1 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The Financial Statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013('the Act') and pronouncements of the Institute of Chartered Accountants of India, the provisions of the Act to the extent applicable. The Financial Statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2.2 USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known/materialise.

2.3 PROPERTY, PLANT & EQUIPMENT

Property, Plant & Equipments are stated at cost of acquisition less accumulated depreciation. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation. Revenue expenses incidental and related to projects are capitalized along with the related fixed assets, wherever appropriate. Subsequent expenditure relating to such fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

2.4 DEPRECIATION

During the year, the Company has changed the method of depreciation from WDV method to SLM method. Depreciation has been provided on WDV method based on useful life assigned to each asset in accordance with Schedule II of the Companies Act, 2013.

2.5 INVENTORIES

Inventories are valued at Cost or Net realisable value whichever is lower.

2.6 CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents comprises of Cash in hand and Balances in current account with bank.

2.7 RECOGNITION OF INCOME AND EXPENDITURE

Items of Income and Expenditure are accounted for on accrual basis except stated otherwise.

Revenue from sales are recognized based on passage of title to goods which generally coincides with dispatch and on transfer of all significant risk & rewards of ownership to the buyer for a consideration.

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

2.8 BORROWING COSTS

Borrowing cost attributable to the acquisition of qualifying assets is added to the cost up to the date when such assets are ready for their intended use. Other borrowing costs are recognized as expenses in the period in which these are incurred.

RPB CREATION PRIVATE LIMITED
Ajit Kumar Director

RPB CREATION PRIVATE LIMITED
Pooja Director



2.9 TAXES ON INCOME

Deferred Tax

Deferred tax being determined as the tax effect of timing differences representing the difference between taxable income and accounting income that originated in one period, and are capable of reversal in one or more subsequent period(s). Such deferred tax is quantified using rates and laws enacted or substantively enacted as at the end of Financial year.

The Management is of the opinion that there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available to the company against which deferred tax assets can be realised. So, deferred tax assets, as per Accounting Standard (22), has been recognised/ accounted for in the financial statement.

Current Tax

Current tax is the amount of tax payable on the taxable income for the current year as determined in accordance with the provisions of the Income Tax Act, 1961. Since there is no taxable income, current tax has not been recognised.

2.10 PROVISIONS AND CONTINGENCIES

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

There is no contingent liability as on the date of Balance Sheet.

2.11 EARNINGS PER SHARE

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

2.12 EVENTS OCCURRING AFTER THE BALANCE SHEET DATE

No significant events which could materially affect the financial position of the company for the relevant year have been reported by the management, after the Balance Sheet date till the signing date of report.

2.13 Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods. Prior period expense of Rs. 262.00 hundreds for factory license fees for last year has been recognised during the year.

2.14 INVESTMENT

Non-current investment in Property is valued at Cost. Cost comprises acquisition cost, stamp duty, registration fees, brokerage and other incidental expenses.

2.15 REGROUPING AND RECLASSIFICATION

The figures have been regrouped and reclassified, wherever necessary, to correspond with the current year's classification / disclosure.

Signed in terms of our separate report of even date.

For and on behalf of the Board of Directors

For G K Kanodia & Co.
Chartered Accountants
(Firm Reg. No :- 332314E)




Gopi Kishan Kanodia, Proprietor
(ICAI M.No. 307280)

RPS CREATION PRIVATE LIMITED

Director

Siddharth Surana
Director
(Din: 05355948)

RPS CREATION PRIVATE LIMITED

Director

Pratham Agarwal
Director
(Din: 08672054)

Place: Kolkata

Dated: 15-09-2025

RPB CREATION PRIVATE LIMITED

Notes to the Financial Statement as at and for the year ended on 31st March 2025

Note 3. Share capital

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	Amount (Rs. in Hundreds)	Number of shares	Amount (Rs. in Hundreds)
(a) Authorised				
Equity shares of Rs. 10/- each with voting rights	10,00,000	100000.00	10,00,000	100000.00
	10,00,000	100000.00	10,00,000	100000.00
(b) Issued, Subscribed and fully paid up				
Equity shares of Rs. 10/- each with voting rights	9,00,000	90000.00	9,00,000	90000.00
	9,00,000	90000.00	9,00,000	90000.00

Refer Notes (i) to (iv) below

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh Issue	Bonus Issue	Closing Balance
Issued, Subscribed and Fully Paid-up				
Equity shares with voting rights				
Year ended 31 March, 2024				
- Number of shares	9,00,000	-	-	9,00,000
- Amount (Rs. In Hundred)	90000.00	0.00	0.00	90000.00
Year ended 31 March, 2023				
- Number of shares	9,00,000	-	-	9,00,000
- Amount (Rs. In Hundred)	90000.00	0.00	0.00	90000.00

(ii) Rights, preferences and restrictions attached to equity shares:

The Company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share held. The dividend, if any, proposed by the Board of Directors is subject to approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend

(iii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
AVISHEK PRASAD	1,80,000	20.00%	1,80,000	20.00%
JANHAVI GUPTA	90,000	10.00%	90,000	10.00%
PRATHAM AGARWAL	1,80,000	20.00%	1,80,000	20.00%
RANJIKA GUPTA	90,000	10.00%	90,000	10.00%
REKHA KEDIA	1,80,000	20.00%	1,80,000	20.00%
SIDHARTH SURANA	1,40,000	15.56%	1,40,000	15.56%

(iv) Disclosure of Shareholding of Promoters

Disclosure of shareholding of promoters as at March 31, 2025 is as follows:

Name of Promoters	As at 31 March, 2025		As at 31 March, 2024		% change during the year
	Number of shares held	% holding in total shares	Number of shares held	% holding in total shares	
AVISHEK PRASAD	1,80,000	20.00%	1,80,000	20.00%	0.00%
JANHAVI GUPTA	90,000	10.00%	90,000	10.00%	0.00%
PRATHAM AGARWAL	1,80,000	20.00%	1,80,000	20.00%	0.00%
RANJIKA GUPTA	90,000	10.00%	90,000	10.00%	0.00%
REKHA KEDIA	1,80,000	20.00%	1,80,000	20.00%	0.00%
SIDHARTH SURANA	1,40,000	15.56%	1,40,000	15.56%	0.00%
YASH SURANA	40,000	4.44%	40,000	4.44%	0.00%



RPB CREATION PRIVATE LIMITED
(Signature)
 Director

RPB CREATION PRIVATE LIMITED

Notes forming the part of the financial statements as at 31-03-2025

(Rs. In Hundred)

Note No.	Particulars	As at 31.03.2025	As at 31.03.2024
4	Reserves & Surplus : Surplus/ (Deficit) In the Statement of Profit and Loss		
	Opening Balance	7354.70	-13362.45
	Add: Profit / (Loss) for the year	67003.76	20717.15
	Closing Balance	74358.46	7354.70
5	Long Term Borrowings : <u>Secured Loan</u>		
	State Bank of India - Term Loan	116000.00	147093.68
	Less : Current Portion	36000.00	32000.00
		80000.00	115093.68
	 Car Loan	 15792.00	 19824.01
	Less : Current Portion	4000.08	4000.08
		11791.92	15823.93
	 Unsecured Loans	 413035.82	 292891.28
		504827.74	423808.89
6	Short Term Borrowings : Secured		
	State Bank of India - CC	112712.50	43547.09
	State Bank of India - FCNRB	285560.58	272353.17
	Current Maturities of Long term debt	40000.08	36000.08
		438273.15	351900.34
	<u>Terms and Condition of Borrowings</u>		
	(a) Cash Credit of Rs. 4 Crore(Earlier 3.05 Crore) and Term loan of Rs. 1.30 Crore(Earlier 2 Crore) from State Bank of India.		
	Repayable on Demand .		
	Effective rate of interest of cash credit 13.15% p.a.		
	Rate of interest for term loan is 12.65% p.a.		
	Primary Security:-		
	(i) Hypothecation over stocks and receivables and all other current assets of the company both present and future thereof advance remittance made by the company.		
	(ii) Hypothecation of plant and machinery and all other fixed assets of the company both present and future .		
	Colleteral Security:-		
	(i) Pledge of STDR of Rs. 1.12 crore		
	(ii) CGTMSE coverage of Rs. 1.3 Crore for Term Loan & 0.95 for FBWC.		
	Personal Gurantees of Directors(Mr. Sidharth Surana & Mr. Pratham Agarwal)		
	(b) Car loan of Rs. 20 lakhs secured against hypothecation of car. Repayable in 60 Principal EMI of Rs. 333.34 hundreds. The Company has repaid 13 EMI till 31.03.2025 and there are 47 EMI are outstanding.		



RPB CREATION PRIVATE LIMITED

Notes forming the part of the financial statements as at 31-03-2025

(Rs. In Hundred)

S. N	Particulars	As at 31.03.2025	As at 31.03.2024
7	Trade Payables		
a	Due to micro enterprises and small enterprises		
	Sundry Creditors for Material	103797.88	2078.09
	Sundry Creditors for Services	721.01	0.00
	Total	104518.89	2078.09
b	Due to Others		
	Sundry Creditors for Material	63000.54	242785.00
	Sundry Creditors for Expenses	53543.35	7453.59
	Total	116543.89	250238.59
	Grand	221062.78	252316.68
<p>Information required to be furnished as per Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) and Schedule III of the Companies Act, 2013 for the year ended March 31, 2025. This information has been determined to the extent such parties have been identified on the basis of information available with the Company and relied upon by auditors.</p>			
Particulars			
Principal amount and the interest due thereon remaining unpaid to each supplier at the end of each accounting year			
Total Principal amount due to micro and small enterprise		104518.89	2078.09
Interest due on above			<i>During The Year Company has not made any provision for interest on payment made to micro & small enterprises for payment exceeding 45 Days.</i>
Interest paid by the Company in terms of Section 16 of the Micro, Small and			
Interest due and payable for the period of delay in making payment (which have			
The amount of interest accrued and remaining unpaid at the end of each			
The amount of futher interest remaining due and payable even in the succeeding			
TRADE PAYABLES AGEING SCHEDULES (Outstanding for following periods from			
Undisputed Dues			
Micro & Small Enterprises			
	Less Than 1 Year	104518.89	2078.09
	1- 2 Year	0.00	0.00
	Total	104518.89	2078.09
Others			
	Not Yet Due		
	Less Than 1 Year	116543.89	250238.59
	1- 2 Year	0.00	0.00
	2- 3 Year	0.00	0.00
	More Than 3 Year	0.00	0.00
	Unbilled	0.00	0.00
	Total	116543.89	250238.59
	Grand Total (a+b)	221062.78	252316.68
8	Other Current Liabilities :		
a	Outstandng Liability for Property, Plant & Equipmetns	0.00	3944.46
b	Outstanding Liability for Expenses	38065.51	26682.68
c	Statutory Remittances		
	TDS Payable	1804.86	1450.24
	GST Payable	137.81	84.07
	Profesional Tax Payable	22.00	31.30
	Provident Fund Payable	385.01	568.24
	ESIC Payable	78.45	112.28
d	Accrued & interest due to Bank	210.14	0.00
		40703.78	32873.27



RPB CREATION PRIVATE LIMITED

Signature
Director

RPB CREATION PRIVATE LIMITED

Signature
Director

RPB CREATION PRIVATE LIMITED

Notes forming the part of the financial statements as at 31-03-2025

(Rs. In Hundred)

S.N	Particulars	As at 31.03.2025	As at 31.03.2024
9	Short-Term Provisions :		
	Provision for Security Guard	289.10	176.13
	Provision for Audit Fees	500.00	300.00
	Provision for Factory Electricity	2033.76	2085.37
	Provision for Income Tax	7859.56	0.00
		10682.42	2561.50
11	Non-Current Investment :		
	Property Investment in Land & Building	185019.84	0.00
		185019.84	0.00
12	Long Term Loans & Advances :		
	(Unsecured Considered Good Unless Otherwise Stated)		
	Capital Advance	9250.26	0.00
		9250.26	0.00
13	Other Non-Current Assets		
	(Unsecured, Considered good)		
a	Security Deposit (Electricity)	18750.00	18750.00
b	Trade Deposit	0.00	50.00
c	Security Deposit (Rent)	180.00	420.00
d	Non Current Portion of Prepaid Expense	309.38	571.38
		19239.38	19791.38
14	Inventories :		
	(As taken, valued and certified by the Management)		
a	Finished Goods	69972.72	111615.81
b	Stock in process	25532.42	105993.35
c	Raw Materials	383776.43	335484.30
		479281.57	553093.46
15	Trade Receivables :		
	Unsecured, Considered good	292778.86	143010.08
		292778.86	143010.08
	Trade Receivables Ageing Schedule (Outstanding for following periods from the due date of Payment)		
	Undisputed, Considered good		
	Not Yet Due	0.00	0.00
	Less Than 6 Months	292572.69	142993.06
	6 Months - 1 Year	206.17	17.02
		292778.86	143010.08
16	Cash & Bank Balances :		
A.	Cash & Cash Equivalents		
a	Cash in hand	1255.86	164.16
b	Balances with Banks		
	In Current Accounts	189.52	2573.88
	In Deposit Accounts	1830.00	1830.00
	Total Cash and cash equivalents (as per AS-3 Cash Flow Statement) (A)	3275.38	4568.04
B.	Other bank balances:		
	a.) Deposits pledged with banks against borrowings(maturity more than twelve months)	112000.00	112000.00
	Total Other bank balances (B)	112000.00	112000.00
	Total Cash and Bank Balances (A+B)	115275.38	116568.04
17	Short Term Loans & Advances :		
	(Unsecured Considered Good Unless Otherwise Stated)		
a	Balance with Revenue Authorities		
	Input GST	48595.52	61864.32
	TDS Receivable	2449.32	2449.32
	TCS Receivable	441.53	441.53
b	Salary Advance	2816.41	650.00
c	Advance to Supplier	4.37	0.00
d	Advance for expenses	283.21	0.00
		54590.36	65405.17
18	Other Current Assets :		
	Prepaid Expense	1272.42	867.41
	Excess TDS Payment	0.00	2.77
	Refundable of Excess loan repayment	7977.12	0.00
	Interest receivable on Fixed Deposit	24843.60	11182.12
		34093.14	12052.30



RPB CREATION PRIVATE LIMITED

Notes forming the part of the financial statements as at 31-03-2025

NOTE-10: PROPERTY, PLANT, EQUIPMENTS & INTANGIBLE ASSETS

(Rs. In Hundred)

Sl. No	Particulars	Gross Block				Depreciation				Net Block	
		Balance as on 01.04.2024	Addition during the year	Deduction during the year	Balance as on 31.03.2025	Balance as on 01.04.2025	Addition during the year	Deduction during the year	Balance as on 31.03.2025	Balance as on 31.03.2025	Balance as on 31.03.2024
1	Leasehold Improvements	3728.22	0.00	0.00	3728.22	1018.86	1365.02	0.00	2383.88	1344.34	2709.36
2	Furnitures & Fixture	39953.39	148.00	0.00	40101.39	6138.57	10221.17	0.00	16359.74	23741.65	33814.82
3	Plant, Machinery & Equipment	181868.93	13004.44	0.00	194873.37	18014.62	35339.54	0.00	53354.16	141519.21	163854.31
4	Electrical Equipemnts & Fittings	10153.81	227.07	0.00	10380.88	1529.64	2668.63	0.00	4198.27	6182.61	8624.17
5	Office Equipment	7218.49	0.00	0.00	7218.49	1913.00	2988.56	0.00	4901.56	2316.93	5305.49
6	Computers & Accessories	4210.40	500.00	0.00	4710.40	1565.23	2387.69	0.00	3952.92	757.48	2645.17
7	Motor vehicle-Car	29209.47	0.00	0.00	29209.47	450.78	9102.10	0.00	9552.88	19656.59	28758.69
	Total (A)	276342.72	13879.51	0.00	290222.23	30630.71	64072.71	0.00	94703.42	195518.81	245712.01
ii	Intangible Assets										
1	Tally Software	1380.21	0.00	0.00	1380.21	182.55	352.00	0.00	534.55	845.66	1197.66
	Total (B)	1380.21	0.00	0.00	1380.21	182.55	352.00	0.00	534.55	845.66	1197.66
	Total (A+B)	277722.93	13879.51	0.00	291602.44	30813.26	64424.71	0.00	95237.97	196364.47	246909.67
	Previous Year	224553.22	53169.71	0.00	277722.93	11449.08	19364.18	0.00	30813.26	246909.67	213104.14

RPB CREATION PRIVATE LIMITED
Signature
 Director

RPB CREATION PRIVATE LIMITED
Signature
 Director



RPB CREATION PRIVATE LIMITED

Notes forming the part of the financial statements for the year ended 31-03-2025

(Rs. In Hundred)

Note No.	Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
19	Revenue From Operations :		
	Sales	2342191.50	1243579.68
	Job Work	138.70	1650.56
		2342330.20	1245230.24
20	Other Income :		
	Discount Received	9385.04	4280.27
	Interest Income on IT Refund	0.00	91.27
	Insurance Claim for Loss By Fire	0.00	4182.98
	Interest Income on Fixed Deposit	8735.01	7819.40
	Sale of Scrap	15109.09	7549.92
		33229.15	23923.84
21 a.	Cost of Materials consumed		
	Opening Stock	335484.30	39783.72
	Add: Purchases	1204814.44	990206.56
		1540298.75	1029990.28
	Less: Closing Stock	383776.43	335484.30
	Cost of Materials Consumed*	1156522.32	694505.98
22	<u>Changes in Inventories of finished goods, work-in-progress and Stock-in-trade</u>		
a	Inventories at the end of the year		
	Finished Goods	69972.72	111615.81
	Stock in process	25532.42	105993.35
		95505.14	217609.16
b	Inventories at the beginning of the year		
	Finished Goods	111615.81	145564.28
	Stock in process	105993.35	6695.65
		217609.16	152259.93
	Net (Increase) / Decrease in the inventories(b-a)	122104.01	-65349.23
23	Employee Benefits Expense :		
	Director Remuneration	21000.00	0.00
	Factory Salary & Wages	189436.35	163501.00
	Office Salary	98005.41	82192.71
		308441.76	245693.71
24	Finance Costs :		
i	Interest Expense on:		
	Bank Cash Credit	17791.35	24997.12
	Bank Term Loan	9815.47	20793.56
	Unsecured Loan	33354.19	30287.44
	Car Loan	1649.59	250.06
	Delay payment of TDS	72.29	47.96
	Delay payment of P.Tax	3.56	0.00
	Hedging Charges	13688.50	0.00
	Delay payment of Supplier	6083.58	0.00
	Delay payment of GST	86.84	3.89
		82545.37	76380.03
ii	Other Borrowing costs		
	Loan Processing & Renewal fees	2277.50	2984.20
	CGTMSE Charges	1342.07	3681.84
		3619.57	6666.04
iii	Other Costs		
	Bank charges	81.92	328.10
		81.92	328.10
	Total	86246.86	83374.16
25	Depreciation and Amortisation Expenses :		
	Depreciation on Property,Plant,Equipment	64072.71	19234.62
	Amortisation on Intangible Assets	352.00	129.56
		64424.71	19364.18



RPB CREATION PRIVATE LIMITED
(Signature)
 Director

RPB CREATION PRIVATE LIMITED

Notes forming the part of the financial statements for the year ended 31-03-2025

(Rs. In Hundred)

Note No.	Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
26a	Manufacturing & Operating Expenses		
	Repairing And Maintenance - Machinery	5355.76	8868.62
	Repairing And Maintenance - Factory	2520.86	1380.82
	Consultancy & Professional Fees	1760.15	3505.50
	Comission & Brokerage on purchase	767.60	797.30
	Delivery Charges	14.99	106.59
	Dying Charges	135295.77	63119.67
	Electricity Charges	25955.61	22793.60
	Emboidery Charges	14321.46	7752.45
	Freight & Carriage	15435.66	4270.82
	Factory License Fees	262.00	0.00
	Housekeeping & Cleaning Expense	596.20	644.50
	Insurance Expenses	869.62	468.37
	Knitting Charges	18066.54	8671.56
	Ironing Charges	20393.64	13160.88
	Mending Expenses	192.23	528.44
	Printng Charges	48409.26	42147.75
	Stitching Charges	0.00	2407.14
	Labour Charges	100906.04	15483.33
	Maintenance Charges - Factory	3162.05	3162.05
	Manpower Service	0.00	2045.23
	Packing & Forwarding Charges	0.00	14.00
	Processing Cost	55842.56	4728.37
	Rent Factory	35573.04	35326.00
	Rent Factory Labour & Consultant	3599.80	1593.50
	Security Guard	2716.06	1640.96
	Transport Charges	3969.35	6083.08
		495986.24	250700.52
26b	Administrative Expenses		
	AMC Charges	138.37	336.49
	Statutory Audit Fees	250.00	150.00
	Tax Audit Fees	250.00	150.00
	Short Provision of Audit Fees	400.00	0.00
	LEI Charges	53.49	49.00
	Computer & Software Maintenance	56.40	33.50
	Broadband Charges	163.13	237.70
	Consultancy & Professional Fees	0.00	1979.26
	Travelling & Conveyance Exp.	1857.37	306.75
	Discount Allowed	26398.13	7977.87
	Fees & Subscription	93.00	128.46
	General Expenses	1697.84	1587.49
	IEC Licence	0.00	0.00
	Office Maintenance Expenses	0.00	690.90
	Postage & Courier	684.40	320.56
	Packing Expense	1744.05	0.00
	Professional Tax	25.00	0.00
	ROC Filling Fees	47.08	57.06
	Round off	0.21	1.75
	Sales Promotion	0.00	276.52
	Staff Welfare Expenses	6357.80	2921.40
	Stock Audit Fees	0.00	160.00
	Trade Licence	15.00	20.00
	Vehicle Insurance	196.60	0.00
	GST Expense	694.38	74.45
	Late Fees on GST	46.00	2.00
	Transport Charges	0.00	1572.27
	Unloading Charges	4.50	6.00
	Printing & Stationery	2183.92	2618.52
		43356.68	21657.94



RPB CREATION PRIVATE LIMITED
Airbans Jony
 Director

RPB CREATION PRIVATE LIMITED
Pooja
 Director

