Acknowledgement Number:178330671161025 **Date of filing : 16-Oct-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2025-26

PAN	AABCD6242R		
Name	DILPREET TUBES PVT LTD		
Address	PLOT NO 8, IDA , NACHARAM , SECUNDERABAD , 36-Telangana, 91-INDIA, 500076		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	178330671161025

Taxable Income and Tax Details	Current Year business loss, if any	1	91,71,600
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	9,189
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 9,190
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by HARI SURESH MEHTA in the capacity of Managing Director having PAN AFLPM2655M from IP address 106.222.232.85 on 16-Oct-2025 18:47:23 at HYDERABAD (Place) DSC SI.No & Issuer 3135016 & 184889001719CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

AABCD6242R06178330671161025ef2623a7e6a6f324686160c324588e2c42a3dd25

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name Of Assessee	**: Dilpreet Tubes Pvt Ltd**		
PAN	**: AABCD6242R**		
Office Address	: Plot No 8, Ida, Nacharam, Secunderabad, Telangana-500076		
Status	: PUB NOT INT (PRIVATE LTD)	Assessment Year	: 2025 - 2026
Ward No	: ITO,WARD-1(2),HYD	Financial Year	: 2024 - 2025
D.O.I.	: 29/08/2002		
Phone No.	: 0-0	Mobile No.	: 9849270787
Email Address	: dilpreet_tubes@rediffmail.com		
Name Of Bank	: Axis Bank		
MICR CODE	: 500211046		
IFSC CODE	: UTIB0001634		
Address	: Corporate Banking Branch-hyderabad		
Account No.	: 917030062563088		
Return	: ORIGINAL		
Import Date	: AIS : 14-10-2025 06:51 PM	TIS : 14-10-2025 06:51 PM	26AS : 14-10-2025 06:50 PM
Computation Date	: 14-10-2025 08:23 PM		

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business Or Profession			0
Dilpreet Tubes Private Limited			
Profit Before Tax As Per Profit And Loss Account		-90,53,803	
Add :			
Depreciation Disallowed	5,59,116		
Disallowed U/s 36	12,600		
Disallowed U/s 37	12,340	5,84,056	
		-84,69,747	
Less : Allowed Depreciation		-7,01,853	
		-91,71,600	

Out Of Loss Of Rs. 91,71,600, Unabsorbed Depreciation Is Rs. 7,01,853 & Business Loss Is Rs. 84,69,747

Current Year Losses Carried Forward

Business Loss Of Rs. 84,69,747

Unabsorbed Depreciation Of Rs. 7,01,853

Gross Total Income	Nil
Total Income	Nil

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. Nil		Nil
Less Tax Deducted At Source		
Section 194a: Other Interest	9,189	9,189
		-9,189
Refundable		(9,189)
Tax Refundable Rounded Off U/s 288B		(9,190)

Details Of Bank Accounts

Name & Address Of The Bank Branch	Ifs Code	Account No.	Type Of Account	Status
Standard Chartered Bank Secunderabad	SCBL0036081	44505043621	Current A/c	
Axis Bank Tarnaka	UTIB0000027	027010200020068	Current	

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2024	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2025
			More than 180 Days (Before 04-10-24)	Less than 180 Days (On or After 04-10-24)				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FURNITURE AND FIXTURE FURNITURE AND FIXTURES	10%	1,31,044.00	0.00	0.00	0.00	1,31,044.00	13,104.00	1,17,940.00
COMPUTERS COMPUTER	40%	58,617.00	0.00	0.00	0.00	58,617.00	23,447.00	35,170.00
PLANT AND MACHINARY MOTOR CAR	30%	2,66,433.00	0.00	0.00	0.00	2,66,433.00	79,930.00	1,86,503.00
PLANT AND MACHINERY PLANT AND MACHINERY	15%	39,02,477.00	0.00	0.00	0.00	39,02,477.00	5,85,372.00	33,17,105.00
Total		**43,58,571.00**	**0.00**	**0.00**	**0.00**	**43,58,571.00**	**7,01,853.00**	**36,56,718.00**

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2014-15	Unabsorbed Depreciation	27,53,113	-	27,53,113
2015-16	Unabsorbed Depreciation	23,42,544	-	23,42,544
2016-17	Unabsorbed Depreciation	25,19,434	-	25,19,434
2019-20	Ordinary Business	70,94,719	-	70,94,719
2019-20	Unabsorbed Depreciation	40,38,391	-	40,38,391
2020-21	Ordinary Business	1,17,47,969	-	1,17,47,969
2020-21	Unabsorbed Depreciation	37,87,268	-	37,87,268
2022-23	Ordinary Business	38,02,037	-	38,02,037
2022-23	Unabsorbed Depreciation	28,34,181	-	28,34,181
2023-24	Ordinary Business	2,55,12,144	-	2,55,12,144
2023-24	Unabsorbed Depreciation	23,58,608	-	23,58,608
2024-25	Ordinary Business	3,39,45,200	-	3,39,45,200
2024-25	Unabsorbed Depreciation	8,56,497	-	8,56,497
2025-26	Ordinary Business	-	-	84,69,747
2025-26	Unabsorbed Depreciation	-	-	7,01,853

Tax Credit for MAT Paid under section 115JB against Tax Liability

A.Y.	Normal Tax Liability	Tax Liability u/s 115JB	Tax Payable by the Assessee	Additional Tax Liability	Extra FTC Utilised for MAT Provision	Credit u/s 115JAA Utilised	Credit Lapsed	Credit Available for Carry Forward
2017-18	-	5,35,663	5,35,663	5,35,663	-	-	-	5,35,663
2018-19	-	4,70,514	4,70,514	4,70,514	-	-	-	10,06,177

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Name of the Deductor	Amount paid /credited	Total tax deducted	B/F Tax	Amount claimed for this year	C/F Tax
194A : Other Interest							
1.	HYDC04738G	SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	91,890	9,189	Nil	9,189	Nil
		Grand Total	**91,890**	**9,189**	**Nil**	**9,189**	**Nil**

DISALLOWED U/S 36

Sr. No.	Particulars	Amount
1	Delay in payment of Employee contribution to PF	12,600
	Total	**12,600.00**

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	Late pay of PT	10,400
2	interest / Late fee on TDS	1,940
	Total	**12,340.00**

Details of Taxpayer Information Summary

S. N.	Information Category (1)	Income Head (2)	Section (3)	Processed Value (4)	Derived Value (5)	As per Computation/ITR (6)	Difference (7)=(5)-(6)	As per 26AS (8)	Difference (9)=(8)-(6)
1	**Interest from deposit**	Other Source	194A	91,890.00	91,890.00	0.00	91,890.00	91,890.00	91,890.00
2	**GST turnover**	Profit & Loss A/c		0.00	0.00	0.00	Nil	0.00	Nil
3	**GST purchases**	Profit & Loss A/c		19,67,441.00	19,67,441.00	0.00	19,67,441.00		

DILPREET TUBES PVT LTD
BALANCE SHEET AS ON 31ST DAY OF MARCH, 2025

				Particulars				
Source of Funds								
1				Shareholder's fund				
	A			Share Capital				
		i		Authorised	Ai	**3,00,00,000.00**		
		ii		Issued, Subscribed and fully Paid up	Aii	**2,78,88,000.00**		
		iii		Subscribed but not fully paid	Aiii	**Nil**		
		iv		Total (Aii+Aiii)			Aiv	**2,78,88,000.00**
	B			Reserves and Surplus				
		i		Capital Reserve	Bi	**Nil**		
		ii		Capital Redemption Reserve	Bii	**Nil**		
		iii		Securities Premium Account	Biii	**Nil**		
		iv		Debentures Redemption Reserve	Biv	**Nil**		
		v		Revaluation Reserve	Bv	**Nil**		
		vi		Share options outstanding amount	Bvi	**Nil**		
		vii		Other reserve	Bvii	**Nil**		
		viii		Surplus i.e. Balance in profit and loss account	Bviii	**(7,93,73,619)**		
		ix		Total (Bi+Bii+Biii+Biv+Bv+Bvi+Bvii+Bviii)			Bix	**(7,93,73,619)**
	C			Money received against share warrants			1C	**Nil**
	D			Total Shareholder's Fund (Aiv+Bix+1C)			1D	**(5,14,85,619)**
2				Share application money pending allotment				
	i			Pending for less than one year	i	**Nil**		
	ii			Pending for more than one year	ii	**Nil**		
	iii			Total (i+ii)			2	**Nil**
3				Non-current liabilities				
	A			Long-term borrowings				
		i		Bond/debentures				
			a	Foreign currency	ia	**Nil**		
			b	Rupee	ib	**Nil**		
			c	Total (ia+ib)			ic	**Nil**
		ii		Term loans				
			a	Foreign currency	iia	**Nil**		
			b	Rupee loans				
				1 From Banks	b1	**Nil**		
				2 From others	b2	**Nil**		
				3 Total (b1+b2)	b3	**Nil**		
			c	Total (iia+b3)			iic	**Nil**
		iii		Deferred payment liabilities			iii	**Nil**
		iv		Deposits from related parties			iv	**Nil**

		v	Other deposits				v	**12,76,71,460.00**
		vi	Loans and advances from related parties				vi	**Nil**
		vii	Other loans and advances				vii	**Nil**
		viii	Long term maturities of finance lease obligations				viii	**Nil**
		ix	Total Long term borrowings (ic+iic+iii+iv+v+vi+vii+viii)				3A	**12,76,71,460.00**
	B	Deferred tax liabilities (net)					3B	**Nil**
	C	Other long-term liabilities						
		i	Trade payables		i	**Nil**		
		ii	Others		ii	**Nil**		
		iii	Total Other long-term liabilities (i+ii)				3C	**Nil**
	D	Long-term provisions						
		i	Provision for employee benefits		i	**Nil**		
		ii	Others		ii	**Nil**		
		iii	Total (i+ii)				3D	**Nil**
	E	Total Non-current liabilities (3A+3B+3C+3D)					3E	**12,76,71,460.00**
4	Current liabilities							
	A	Short-term borrowings						
		i	Loans repayable on demand					
			a From Banks		ia	**Nil**		
			b From Non-Banking Finance Companies		ib	**Nil**		
			c From other financial institutions		ic	**Nil**		
			d From others		id	**Nil**		
			e Total Loans repayable on demand (ia+ib+ic+id)				ie	**Nil**
		ii	Deposits from related parties				ii	**Nil**
		iii	Loans and advances from related parties				iii	**Nil**
		iv	Other loans and advances				iv	**101.00**
		v	Other deposits				v	**Nil**
		vi	Total Short-term borrowings (ie+ii+iii+iv+v)				4A	**101.00**
	B	Trade payables						
		i	Outstanding for more than 1 year		i	**Nil**		
		ii	Others		ii	**3,31,141.00**		
		iii	Total Trade payables (i+ii)				4B	**3,31,141.00**
	C	Other current liabilities						
		i	Current maturities of long-term debt		i	**Nil**		
		ii	Current maturities of finance lease obligations		ii	**Nil**		
		iii	Interest accrued but not due on borrowings		iii	**Nil**		
		iv	Interest accrued and due on borrowings		iv	**Nil**		
		v	Income received in advance		v	**Nil**		
		vi	Unpaid dividends		vi	**Nil**		
		vii	Application money received for allotment of securities and due for refund and interest accrued		vii	**Nil**		
		viii	Unpaid matured deposits and interest accrued thereon		viii	**Nil**		
		ix	Unpaid matured debentures and interest accrued thereon		ix	**Nil**		
		x	Other payables		x	**15,91,259.00**		
			Directors Remunaration Payable	**4,75,760.00**				
			Other Outstanding Expenses	**1,41,892.00**				
			Salaries Payable	**8,14,506.00**				
			Statutory liabilities	**1,59,101.00**				
		xi	Total Other current liabilities (i+ii+iii+iv+v+vi+vii+viii+ix+x)				4C	**15,91,259.00**
	D	Short-term provisions						
		i	Provision for employee benefit		i	**Nil**		
		ii	Provision for Income-tax		ii	**Nil**		
		iii	Proposed Dividend		iii	**Nil**		
		iv	Tax on dividend		iv	**Nil**		
		v	Other		v	**Nil**		
		vi	Total Short-term provisions (i+ii+iii+iv+v)				4D	**Nil**
	E	Total Current liabilities (4A+4B+4C+4D)					4E	**19,22,501.00**

Total Equity and liabilities (1D+2+3E+4E)		**7,81,08,342.00**

Application of Funds								
1	Non-current assets							
	A	Fixed Assets						
		i	Tangible assets					
			a	Gross block	ia	**2,39,12,421.00**		
			b	Depreciation	ib	**5,59,116.00**		
			c	Impairment losses	ic	**Nil**		
			d	Net block (ia-ib-ic)	id	**2,33,53,305.00**		
		ii	Intangible assets					
			a	Gross block	iia	**Nil**		
			b	Depreciation	iib	**Nil**		
			c	Impairment losses	iic	**Nil**		
			d	Net block (iia-iib-iic)	iid	**Nil**		
		iii	Capital work-in-progress		iii	**3,99,61,649.00**		
		iv	Intangible assets under development		iv	**Nil**		
		v	Total Fixed assets (id+iid+iii+iv)				Av	**6,33,14,954.00**
	B	Non-current investments						
		i	Investment in property		i	**Nil**		
		ii	Investments in Equity instruments					
			a	Listed equities	iia	**Nil**		
			b	Unlisted equities	iib	**Nil**		
			c	Total (iia+iib)	iic	**Nil**		
		iii	Investments in Preference shares		iii	**Nil**		
		iv	Investments in Government or trust securities		iv	**Nil**		
		v	Investments in Debenture or bonds		v	**Nil**		
		vi	Investments in Mutual funds		vi	**Nil**		
		vii	Investments in Partnership firms		vii	**Nil**		
		viii	Others Investments		viii	**Nil**		
		ix	Total Non-current investments(i+iic+iii+iv+v+vi+vii+viii)				Bix	**Nil**
	C	Deferred tax assets (Net)					C	**Nil**
	D	Long-term loans and advances						
		i	Capital advances		i	**Nil**		
		ii	Security deposits		ii	**Nil**		
		iii	Loans and advances to related parties		iii	**Nil**		
		iv	Other Loans and advances		iv	**Nil**		
		v	Total Long-term loans and advances (i+ii+iii+iv)				Dv	**Nil**
		vi	Long-term loans and advances included in Dv which is					
			a	for the purpose of business or profession	via	**Nil**		
			b	not for the purpose of business or profession	vib	**Nil**		
			c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic	**Nil**		
	E	Other non-current assets						
		i	Long-term trade receivables					
			a	Secured, considered goods	ia	**Nil**		
			b	Unsecured, considered goods	ib	**Nil**		
			c	Doubtful	ic	**Nil**		
			d	Total Other non-current assets (ia+ib+ic)	id	**Nil**		
		ii	Others		ii	**13,79,359.00**		
			Security Deposits	**13,79,359.00**				
		iii	Total (id+ii)				Eiii	**13,79,359.00**
		iv	Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act		iv	**Nil**		
	F	Total Non-current assets (Av+Bix+C+Dv+Eiii)					1F	**6,46,94,313.00**
2	Current assets							
	A	Current investments						

		i	Investment in Equity instruments					
			a	Listed equities	ia	Nil		
			b	Unlisted equities	ib	Nil		
			c	Total (ia+ib)	ic	Nil		
		ii	Investment in Preference shares		ii	Nil		
		iii	Investment in government or trust securities		iii	Nil		
		iv	Investment in Debenture or bonds		iv	Nil		
		v	Investment in Mutual funds		v	Nil		
		vi	Investment in partnership firms		vi	Nil		
		vii	Other investment		vii	Nil		
		viii	Total Current investments(ic+ii+iii+iv+v+vi+vii)				Aviii	Nil
	B	Inventories						
		i	Raw materials		i	Nil		
		ii	Work-in-progress		ii	Nil		
		iii	Finished goods		iii	81,82,474.00		
		iv	Stock-in-trade (in respect of goods acquired for trading)		iv	4,58,030.00		
		v	Stores and spares		v	Nil		
		vi	Loose tools		vi	Nil		
		vii	Others		vii	23,988.00		
		viii	Total Inventories (i+ii+iii+iv+v+vi+vii)				Bviii	86,64,492.00
	C	Trade receivables						
		i	Outstanding for more than 6 months		i	Nil		
		ii	Others		ii	Nil		
		iii	Total Trade receivables (i+ii)				Ciii	Nil
	D	Cash and cash equivalents						
		i	Balance with banks		i	1,76,468.00		
		ii	Cheques, drafts in hand		ii	Nil		
		iii	Cash in hand		iii	70,175.00		
		iv	Others		iv	Nil		
		v	Total Cash and cash equivalents (i+ii+iii+iv)				Dv	2,46,643.00
	E	Short-term loans and advances						
		i	Loans and advances to related parties		i	Nil		
		ii	Others		ii	Nil		
		iii	Total Short-term loans and advances (i+ii)				Eiii	Nil
		iv	Short-term loans and advances included in Eiii which is					
			a	for the purpose of business or profession	iva	Nil		
			b	not for the purpose of business or profession	ivb	Nil		
			c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act	ivc	Nil		
	F	Other current assets					F	45,02,894.00
		Advances to suppliers				24,00,000.00		
		Balance with Revenue Authorities				20,01,422.00		
		Other Advances				1,01,472.00		
	G	Total Current assets (Aviii+Bviii+Ciii+Dv+Eiii+F)					2G	1,34,14,029.00
Total Assets (1F+2G)							II	7,81,08,342.00

DILPREET TUBES PVT LTD

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST DAY OF MARCH, 2025

Particulars		Amount (Rs.)	Particulars	Amount (Rs.)
Compensation to employees			**Other income**	
To Salaries and wages		75,01,263	By Interest income	92,043
To Audit Fee		1,03,000		
To Other expenses				
Bank Charges	3,000			
Printing and stationery	2,700			

Power and electricity	5,54,706			
Legal Charges	1,50,000			
Other Repairs and Maintenace	1,600			
Insurance	11,985			
Rates & Fees	23,550			
Professional Tax	12,500			
Interest on TDS	1,940			
Admin Service Charges	20,048			
Consultancy Charges	1,66,228			
Electricity Inspection Fee	11,405			
Prior Period Items	22,805	9,82,467		
To Depreciation and amoritisation		5,59,116	**By Net Loss**	**90,53,803**
		91,45,846		**91,45,846**
To Net Loss		**90,53,803**	**By Balance carried to Balance Sheet**	**90,53,803**
TOTAL		**90,53,803**	TOTAL	**90,53,803**

HARI SURESH MEHTA
(Managing Director)

DILPREET TUBES PRIVATE LIMITED
CIN : U27109TG2002PTC039529
Balance Sheet as at 31st March 2025

(Rupees in 000's)

	Particulars	Notes	As at 31st March 2025		As at 31st March 2024	
I.	**EQUITY AND LIABILITIES**					
1	**Shareholders' funds**					
	(a) Share capital	**2**	27,888.00		27,888.00	
	(b) Reserves and Surplus	**3**	(79,373.62)		(70,319.81)	
				(51,485.62)		(42,431.81)
2	**Non-current liabilities**					
	(a) Long Term Borrowings	**4**	1,27,671.46		72,324.00	
				1,27,671.46		72,324.00
3	**Current liabilities**					
	(a) Short Term Borrowings	**5**	0.10		7,768.47	
	(b) Trade Payables	**6**				
	(i) Total outstanding dues of micro enterprises and small enterprises; and		-		-	
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		331.14		331.14	
	(c) Other Current Liabilities	**7**	1,591.26		3,443.52	
				1,922.50		11,543.13
	TOTAL			**78,108.34**		**41,435.00**
II.	**ASSETS**					
1	**Non-current assets**					
	(a) Property, Plant and Equipment and Intangible Assets					
	(i) Property, Plant and Equipment	**8**	23,353.31		23,912.42	
	(ii) Capital Work-in-progress	**9**	39,961.65		5,471.87	
	(c) Other Non-current Assets	**10**	1,379.36		1,361.36	
				64,694.31		30,745.65
2	**Current assets**					
	(a) Inventories	**11**	8,664.49		8,664.49	
	(b) Trade Receivables	**12**	-		170.27	
	(c) Cash and Cash Equivalents	**13**	246.64		111.09	
	(e) Other Current Assets	**14**	4,502.89		1,743.81	
				13,414.02		10,689.66
	TOTAL			**78,108.34**		**41,435.00**
	Summary of significant accounting policies	**1**				
	Notes to Financial Statements	**(2-31)**				

As per our Report of even date
For KGM & Co
Chartered Accountants
FRN: 015353S

KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

Pranay Mehta
M No : 233650
Partner
Place: Hyderabad
Date: 27/09/2025
UDIN: 25233650BMMAPX6380

For and on behalf of the Board of Directors of
DILPREET TUBES PRIVATE LIMITED

RAHUL BHARAT MEHTA
Director
DIN : 01441661

ANAND SURESH MEHTA
Director
DIN : 01314936

DILPREET TUBES PVT. LTD. HYDERABAD

DILPREET TUBES PRIVATE LIMITED
CIN : U27109TG2002PTC039529
Statement of Profit and Loss for the Year ended 31st March 2025

(Rupees in 000's)

	Particulars	Notes	Year ended 31st March 2025		Year ended 31st March 2024	
	INCOME :					
I	Revenue from operations		-		-	
II	Other income	15	92.04		93.69	
III	**Total Income**			**92.04**		**93.69**
IV	**EXPENSES :**					
	Cost of materials consumed		-		-	
	Purchase of Stock-in -trade		-		-	
	Changes in inventories of finished goods, stock in trade and scrap	16	-		-	
	Employee benefits expense	17	7,501.26		6,234.50	
	Depreciation expenses	8	559.12		802.59	
	Other Expenses	18	1,085.47		677.63	
V	**Total expenses (III-IV)**			9,145.85		7,714.72
VI	**Profit / (Loss) before Tax**			**(9,053.80)**		**(7,621.02)**
VII	**Tax expenses**					
	Current Tax		-			
	Taxes relating to earlier years		-		74.86	
	Deferred tax (credit) / charge		-		1,460.60	
				-		1,535.46
VIII	**Profit / (Loss) for the period from Continuing Operations**			(9,053.80)		(9,156.48)
IX	**Profit / (Loss) from Discontinuing Operations**	21		-		(27,651.07)
X	Tax Expense of Discontinuing Operations			-		-
XI	**Profit / (Loss) after tax from Discontinuing Operations**			-		(27,651.07)
XII	**Profit / (Loss) for the Period**			**(9,053.80)**		**(36,807.56)**
	Earnings per equity share: Basic & Diluted (Face Value of Rs.100 each/-)			(32.46)		(131.98)
	Summary of significant accounting policies	2				
	Notes to Financial Statements	(2-31)				

As per our Report of even date
For KGM & Co
Chartered Accountants
FRN: 015353S

KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

DILPREET TUBES PVT. LTD. HYDERABAD

For and on behalf of the Board of Directors of
DILPREET TUBES PRIVATE LIMITED

Pranay Mehta
M No : 233650
Partner
Place: Hyderabad
Date: 27/09/2025
UDIN: 25233650BMMAPX6380

RAHUL BHARAT MEHTA
Director
DIN : 01441661

ANAND SURESH MEHTA
Director
DIN : 01314936

DILPREET TUBES PRIVATE LIMITED
CIN : U27109TG2002PTC039529
Notes for Financial Statements for the year ended 31st March 2025

Note 1: **Company Information**

Diplreet Tubes Private Limited is a Private Limited Company domiciled in India and is incorporated under the provisions of the Companies Act,2013. The registered office of the company is located at PLOT NO.8,NACHARAM INDUSTRIAL ESTATE, HYDERABAD, ANDHRAPRADESH, Telangana, India, 500076

Note 1.1: **Significant Accounting Policies**

A Basis of Preparation of Financial Statements

Basis of Accounting

The financial statements have been prepared to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared under the historical cost convention on the accrual basis of accounting. The accounting policies have been consistently applied by the company and are consistent with those used in previous year.

The Company is classified as a Small and Medium-sized Company (SMC) as per the Companies (Accounting Standards) Rules, 2021. Accordingly, the Company has availed the exemptions and relaxations available to SMCs, wherever applicable.

Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

B Revenue Recognition

Revenue is recognized when it is earned and can be measured reliably. Revenue from services is recognized as the services are provided to customers. Revenue is recorded net of discounts, rebates, and any applicable indirect taxes.

Interest income is recognized on a time-proportion basis, using the effective interest rate method, when it is probable that the economic benefits will flow to the entity.

C Property, Plant and Equipment

Property Plant and Equipments are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises of the purchase price (net of inputs of taxes paid) and any attributable cost of bringing the asset to its working condition for its intended use.

D Capital Work-in-Progress (CWIP)

Expenditure incurred on assets under construction or not yet ready for their intended use is carried as capital work-in-progress. Such expenditure includes cost of materials, related overheads and, where applicable, directly attributable borrowing costs. Capital work-in-progress is transferred to the relevant asset category when the asset is ready for its intended use. No depreciation is provided on capital work-in-progress

E Depreciation

In respect of Property Plant and Equipment depreciation is charged on written down basis so as to write-off the cost of the assets over the useful lives as specified in Schedule II of the Act/Rule. In respect of Intangible Assets, Computer software is amortised over a period of 3 years.

F Events Occurring After Balance Sheet date

Wherever material events occurring after the Balance Sheet Date are considered up to the date of approval of accounts by the Board of Directors.

G Current & Non-Current Assets

All the assets / liabilities that are receivable / repayable within the Company's normal operating cycle of 12 months have been considered as 'Current'.

DILPREET TUBES PVT. LTD. HYDERABAD

KGM & CO. Firm Reg.No. 015353S

DILPREET TUBES PRIVATE LIMITED

CIN : U27109TG2002PTC039529

Notes for Financial Statements for the year ended 31st March 2025

H Provisions, Contingent Liabilities and assets

A provision is made based on a reliable estimate when it is probable that an outflow of resources embodying economic benefits will be required to settle an obligation. Contingent Liabilities, if material are disclosed by way of notes to accounts. Contingent assets are neither recognised nor disclosed in the financial statements.

I Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period as reduced by number of shares bought back, if any. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in ,-rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a number of equity shares outstanding, without a corresponding change in resources.

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

J Foreign Currency Transaction

The transactions in foreign exchange are accounted at exchange rate prevailing on date of transaction. Current Assets and Current Liabilities outstanding at the year end are translated at exchange rates prevailing at the year end. Any exchange gains or losses arising out of subsequent fluctuations on settlement/conversion are dealt with in statement of profit and loss.

K Taxation

Provision for current income tax is made in accordance with the Income Tax Act, 1961. Deferred tax liabilities and assets are recognised at substantively enacted tax rates, subject to the consideration of prudence, on timing difference, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

L Cash & Cash Equivalents

Cash & Cash Equivalents stated in the Balance Sheet/Cash Flow normally comprise of Cash at Bank and in Hand and Short – term Investments with an original maturity period of less than or equal to three months .

M Borrowing Cost

Borrowing Costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs which are not attributable to any fixed assets are charged to the Statement of Profit and Loss Account.

N Investments

Investments which are readily realisable and intended to be held for not more than a year from the date on which such investments are classified as current investments. All other investments are classified as long term investments.

Long term investments are stated at cost, except where there is diminution in value (Other than temporary) in which case the carrying value is reduced to recognise the decline. Current investments are carried at lower of cost and fair value, computed separately in respect of each category of investment.

DILPREET TUBES PVT. LTD. HYDERABAD

KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

DILPREET TUBES PRIVATE LIMITED
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Notes to the financial statements for the period ended 31st March 2025

2 SHARE CAPITAL (Rupees in 000's)

Particulars	As at 31st March 2025	As at 31st March 2024
Authorised share capital		
3,00,000 equity shares of Rs.100/- each	30,000.00	30,000.00
(Previous year 3,00,000 equity shares of Rs.100/- each)		
Issued, subscribed & fully paid up shares		
2,78,880 equity shares of Rs.100/- each fully paid	27,888.00	27,888.00
(Previous year 2,78,880 equity shares of Rs.100/- each)		
Total	**27,888.00**	**27,888.00**

a. Reconciliation of equity shares at the beginning and at the end of the reporting year (Rupees in 000's)

Particulars	As at 31st March 2025		As at 31st March 2024	
	No. of shares	Amount	No. of shares	Amount
Equity Shares				
Shares outstanding at the beginning of the year	2,78,880.00	27,888.00	2,78,880.00	27,888.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	2,78,880.00	27,888.00	2,78,880.00	27,888.00

b. Terms and Rights attached to equity shares :

The company has only one class of equity shares having par value of Rs.100/- per share. Each holder of equity shares is entitled to ONE vote per share. The dividend proposed by the Board of Directors are subject to approval of shareholders in the ensuing annual general meeting.

During the period ended 31st March 2025, the amount of dividend per share, recognised as distribution to equity shareholders, was **NIL** *(Prev Year :: 31st March 2024: NIL)*

c. Details of Shareholders holding more than 5% equity shares in the Company as on 31st March 2025

Name of Shareholder (s)	As at 31st March 2025		As at 31st March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Anand Suresh Mehta	30,987	11.11%	30,987	11.11%
Mehta Hari Suresh	61,973	22.22%	61,973	22.22%
Meet Bharat Mehta	92,960	33.33%	92,960	33.33%
Rahul Bharat Mehta	92,960	33.33%	92,960	33.33%
Total	**2,78,880**	**100.00%**	**2,78,880**	**100.00%**

As per the records of the Company, including its register of shareholdrers / members and the other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

d. The details of Promotors holding of shares for the year ended:

Sl No.	Name of the Promoter	As at 31st March 2025		% Change during the year
		No of Shares held	% of holding	
1	Anand Suresh Mehta	30,987	11.11%	0.00%
2	Mehta Hari Suresh	61,973	22.22%	0.00%
3	Meet Bharat Mehta	92,960	33.33%	0.00%
4	Rahul Bharat Mehta	92,960	33.33%	0.00%
		2,78,880.00	**100.00%**	**0.00%**

DILPREET TUBES PVT. LTD. HYDERABAD

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DILPREET TUBES PRIVATE LIMITED
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Notes to the financial statements for the period ended 31st March 2025

e. Other Disclosures

(i) There are no equity shares reserved for issue under options and contracts/commitments for the sale of shares/disvestment

(ii) For the period of five years immediately preceeding the date of the Balance Sheet:

(a) The Company has not alloted any shares as fully paid up pursuant to contracts without payment being received in cash.

(b) The Company has not alloted any shares as fully paid up bonus shares

(c) The Company has not bought back any shares

(iii) There are no securities convertible into equity/preference shares

(iv) There are no unpaid calls

(v) There are no shares forefeited.

3 RESERVES AND SURPLUS **(Rupees in 000's)**

Particulars	As at 31st March 2025	As at 31st March 2024
Surplus in the statement of profit and loss		
Balance as per last financial statements	(70,319.81)	(33,512.26)
Profit/(Loss) for the year	(9,053.80)	(36,807.56)
Net surplus in the statement of profit and loss	**(79,373.62)**	**(70,319.81)**
Total	**(79,373.62)**	**(70,319.81)**

4 LONG TERM BORROWINGS **(Rupees in 000's)**

Particulars	As at 31st March 2025	As at 31st March 2024
Refundable Security Deposits		
Unsecured:		
Deposit for HVRD Project	1,27,671.46	5,500.00
Other Deposits	-	66,824.00
Total	**1,27,671.46**	**72,324.00**

5 SHORT TERM BORROWINGS

Particulars	As at 31st March 2025	As at 31st March 2024
Unsecured Loans and advances from Others	0.10	7,768.47
Total	**0.10**	**7,768.47**

6 TRADE PAYABLES **(Rupees in 000's)**

Particulars	As at 31st March 2025	As at 31st March 2024
Dues of Creditors		
Total outstanding dues of creditors other than micro and small enterprises	331.14	
For Goods	-	331.14
Total outstanding dues of micro and small enterprises	-	-
Total	**331.14**	**331.14**

DILPREET TUBES PVT. LTD. HYDERABAD

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DILPREET TUBES PRIVATE LIMITED
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Notes to the financial statements for the period ended 31st March 2025

(Rupees in 000's)

Trade Payables ageing schedule For F.Y (2024-2025)					
Particulars	Outstanding for following periods from due date of payment				
	0-1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	-	-	331.14	-	-
(iii) Disputed dues MSME	-	-	-	-	-
(iii) Disputed dues Others	-	-	-	-	-

(Rupees in 000's)

Trade Payables ageing schedule For F.Y (2023-2024)					
Particulars	Outstanding for following periods from due date of payment				
	0-1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	-	331.14	-	-	-
(iii) Disputed dues MSME	-	-	-	-	-
(iii) Disputed dues Others	-	-	-	-	-

The assesse has not received any intimation from "Suppliers" regariding their status as per Micro, Small and Medium

7 OTHER CURRENT LIABILITIES **(Rupees in 000's)**

Particulars	As at 31st March 2025	As at 31st March 2024
Statutory liabilities	159.10	147.68
Advance from customers	-	2,100.00
Directors Remunaration Payable	475.76	-
Salaries Payable	814.51	-
Outstanding liability for expenses	141.89	1,195.84
Total	**1,591.26**	**3,443.52**

9.1 CAPITAL WORK-IN-PROGRESS **(Rupees in 000's)**

Particulars	As at 31st March 2025	As at 31st March 2024
Opening balance	5,471.87	-
Add: Additions during the year	34,489.78	5,471.87
Less: Transfers to fixed assets	-	-
Closing balance	39,961.65	5,471.87
Total	**39,961.65**	**5,471.87**

DILPREET TUBES PVT. LTD. HYDERABAD

KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

DILPREET TUBES PRIVATE LIMITED

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Notes to the financial statements for the period ended 31st March 2025

9.2 CWIP Ageing Schedule FY 2024-2025 (Rupees in 000's)

Capital Work in Progress	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
Projects in Progress	33,985.46	5,976.19	-	-	39,961.65
Projects temporarily Suspended	-	-	-	-	-

9.3 CWIP Ageing Schedule FY 2023-2024 (Rupees in 000's)

Capital Work in Progress	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
Projects in Progress	5,976.19	-	-	-	5,976.19
Projects temporarily Suspended	-	-	-	-	-

9.4 There are no capital work-in-progress projects where completion is overdue or where the estimated cost has exceeded the original plan as on 31 March 2025.

9.5 CWIP pertains to a single ongoing project of HVRD - (Hyderabad Vignan Research District). No borrowing costs have been capitalised during the year.

10 OTHER NON-CURRENT ASSETS (Rupees in 000's)

Particulars	As at 31st March 2025	As at 31st March 2024
Security Deposits		
a. T.S.S.P.D.C.L - Deposits	1,361.36	1,361.36
b. National Securities Depository Limited - Deposit	18.00	-
Total	**1,379.36**	**1,361.36**

11 INVENTORIES (Rupees in 000's)

Particulars	As at 31st March 2025	As at 31st March 2024
Finished Goods	8,182.47	8,182.47
Traded Goods	458.03	458.03
Scrap	23.99	23.99
Total	**8,664.49**	**8,664.49**

12 TRADE RECEIVABLES (Rupees in 000's)

Particulars	As at 31st March 2025	As at 31st March 2024
Unsecured Considered Good	-	170.27
Less: Provision for Doubtful Debts (Trade Receivables outstanding more than 2 years)	-	-
Total	**-**	**170.27**

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DILPREET TUBES PVT. LTD. HYDERABAD

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CIN : U27109TG2002PTC039529
Notes to the financial statements for the period ended 31st March 2025

(Rupees in 000's)

Trade Receivables ageing schedule For F.Y (2024-2025)						
	Outstanding for following periods from due date of payment					
Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

(Rupees in 000's)

Trade Receivables ageing schedule For F.Y (2023-2024)						
	Outstanding for following periods from due date of payment					
Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	-	-	170.27	-	-	170.27
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

13 **CASH AND CASH EQUIVALENTS**

(Rupees in 000's)

Particulars	As at 31st March 2025	As at 31st March 2024
Cash and cash equivalents		
Balances with banks		
- On Current Accounts	176.47	37.40
Cash on hand	70.17	73.70
Total	**246.64**	**111.09**

14 **OTHER CURRENT ASSETS**

(Rupees in 000's)

Particulars	As at 31st March 2025	As at 31st March 2024
Balance with Revenue Authorities	2,001.42	1,521.91
Advances to suppliers	2,400.00	-
Other Receivables	101.47	221.89
Total	**4,502.89**	**1,743.81**

KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

DILPREET TUBES PVT. LTD. HYDERABAD

DILPREET TUBES PRIVATE LIMITED

CIN : U27109TG2002PTC039529

Notes to the financial statements for the period ended 31st March 2025

15 OTHER INCOME

(Rupees in 000's)

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
Interest income	92.04	93.69
Total	**92.0**	**93.7**

16 CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK IN TRADE AND SCRAP

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
Inventories at the beginning of the year		
Finished Products	8,587.99	-
Scrap	23.99	-
Traded Goods	52.51	-
	8,664.49	-
Inventories at the end of the year		
Finished Products	8,587.99	-
Scrap	23.99	-
Traded Goods	52.51	-
	8,664.49	**-**
Decrease / (Increase) in inventories	-	-

17 EMPLOYEE BENEFITS EXPENSE

(Rupees in 000's)

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
Salaries, wages and incentives	3,750.00	201.57
Directors Remuneration	3,751.26	6,000.00
Contributions to Provident Fund	-	32.93
Total	**7,501.26**	**6,234.50**

Anand Mehta

DILPREET TUBES PVT. LTD. HYDERABAD

KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

DILPREET TUBES PRIVATE LIMITED
CIN : U27109TG2002PTC039529
Notes to the financial statements for the period ended 31st March 2025

18 OTHER EXPENSES (Rupees in 000's)

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
Bank Charges	3.00	5.72
Water expenses	-	9.78
Property tax (Factory)	-	306.31
General Expenses	-	99.30
Printing and stationery	2.70	-
Power and Fuel	554.71	-
Legal Charges	150.00	-
Other Repairs and Maintenace	1.60	-
Insurance	11.99	8.49
Telephone and internet charges	-	6.98
Rates & Fees	23.55	-
Professional Tax	12.50	15.00
Interest/Penalty on GST	-	3.10
Interest on TDS	1.94	13.40
Admin Service Charges	20.05	-
Miscellaneous expenses	0.00	10.80
Consultancy Charges	166.23	67.50
Electricity Inspection Fee	11.41	-
Prior Period Items	22.81	-
Total	**982.47**	**546.38**

Audit fees	Year ended 31st March 2025	Year ended 31st March 2024
Payments to the auditor as :		
a. Statutory Auditor	100.00	131.25
b. For Other matters	3.00	-
Total	**103.00**	**131.25**

TOTAL OTHER EXPENSES	**1,085.47**	**677.63**

DILPREET TUBES PVT. LTD. HYDERABAD

KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

DILPREET TUBES PRIVATE LIMITED

CIN : U27109TG2002PTC039529

Notes on Financial Statements for the Period ending 31st March 2025

8 (i)-Property, Plant and Equipment (F.Y 2024-2025)

(Rupees in 000's)

Name of Assets	Gross Block				Depreciation and Amortization				Net Block
	As on 01-Apr-24	Addition	Deduction	As on 31-Mar-25	As on 01-Apr-24	for the year	Deduction	As on 31-Mar-25	As on 31-Mar-25
(i) Tangible Assets									
Land	22,023.26	-	-	22,023.26	-	-	-	-	22,023.26
Building	-	-	-	-	0.00	-	-	0.00	-0.00
Plant and Equipment	-	-	-	-	0.00	-	-	0.00	-0.00
Furniture and Fixtures	355.88	-	-	355.88	323.13	6.88	-	330.01	25.87
Vehicles	17,522.62	-	-	17,522.62	15,846.67	465.00	-	16,311.66	1,210.95
Office equipment	427.69	-	-	427.69	387.34	11.08	-	398.42	29.27
Computers	882.66	-	-	882.66	742.54	76.16	-	818.71	63.96
Total	41,212.10	-	-	41,212.10	17,299.68	559.12	-	17,858.80	23,353.31

(ii)-Property, Plant and Equipment (F.Y 2023-2024)

(Rupees in 000's)

Name of Assets	Gross Block				Depreciation and Amortization				Net Block
	As on 01-Apr-23	Addition	Deduction	As on 31-Mar-24	As on 01-Apr-23	for theyear	Deduction	As on 31-Mar-24	As on 31-Mar-24
Land	22,023.26	-	-	22,023.26	-	-	-	-	22023.26
Building	4,261.43	-	4,261.43	-	3,706.08	31.43	3,737.50	0.00	0.00
Plant and Equipment	30,352.88	-	30,352.88	0.00	26,329.79	381.40	26,711.19	0.00	0.00
Furniture and Fixtures	355.88	-	-	355.88	312.82	10.31	-	323.13	32.75
Vehicles	17,522.62	-	-	17,522.62	15,171.53	675.14	-	15,846.67	1675.95
Office equipment	427.69	-	-	427.69	366.24	21.10	-	387.34	40.35
Computers	716.65	166.02	-	882.66	646.51	96.04	-	742.54	140.12
Total	75,660.39	166.02	34,614.31	41,212.10	46,532.96	1,215.41	30,448.69	17,299.68	23,912.42

DILPREET TUBES PVT. LTD. ★ HYDERABAD

KGM & CO. ★ Firm Reg.No. 015353S Secunderabad ★ Chartered Accountants

DILPREET TUBES PRIVATE LIMITED

CIN : U27109TG2002PTC039529

Notes to the financial statements for the period ended 31st March 2025

19 Earning per share **(Rupees in 000's)**

Particulars	As at 31st March 2025	As at 31st March 2024
Profit attributable to equity shareholders (Rs)	(9,054)	(36,808)
Weighted average number of equity shares	2,78,880	2,78,880
Earnings per share basic (Rs)	(32)	(132)
Earnings per share diluted (Rs)	(32)	(132)
Face value per equity share (Rs)	100	100

20 Related Party Disclosure

(i) List of Related Parties

Key Management Personnel & their relatives:	
Mr. Hari S Mehta	Managing Director
Mr. Suresh U Mehta	Relative Of Director
Mr. Sudhir U Mehta	Relative Of Director
Mr. Karna. S. Mehta	Relative Of Director
Mrs. Bhavana Lulla Mehta	Relative Of Director
Mr. Deepak U Mehta	Relative Of Director
Mr. Rahul B Mehta	Director
Mr. Meet B Mehta	Director
Mr. Anand S Mehta	Director
Vibha A Mehta	Relative Of Director
5) Hestia	Enterprises in which KMP and/or their relatives are interested

(i) Related Party Transactions **(Rupees in 000's)**

Particulars	2024-25	2023-24
(a) Remuneration Paid		
Directors	3,751.26	6,000.00
Relative of KMP	3,744.00	6,000.00
(b) Loan Repaid		
Directors	3,308.78	1,400.00
Relative of KMP	4,459.59	800.00
(c) Related Party Balances		
(i) Salaries Payable		
Directors	475.76	451.52
Relative of KMP	474.96	450.72
(ii) Unsecured Loan		
Directors	0.00	3,308.78
Relative of KMP	0.00	4,459.59
(ii) Trade Receivables		
Enterprises in which KMP and/or their relatives are interested	0.00	170.27

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DILPREET TUBES PVT. LTD. HYDERABAD

DILPREET TUBES PRIVATE LIMITED
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Notes to the financial statements for the period ended 31st March 2025

21 The following Statement shows the revenue and expenses of Continuing and Discontinuing Operations

(Amount in Rs. 000')

Particulars	Continuing Operations	Discontinuing Operations
Revenue from Operations	-	12,911.77
Other Income	92.04	3,437.62
Total Revenue	**92.04**	**16,349.39**
Cost of materials consumed	-	410.96
Purchase of Stock-in -trade	-	896.10
Changes in inventories of finished goods, stock in trade and scrap	-	25,407.14
Employee benefits expense	7,501.26	10,514.44
Finance costs	-	3,253.82
Depreciation expenses	559.12	412.82
Other Expenses	1,085.47	3,105.17
Total Expenses	**9,145.85**	**44,000.46**
Profit / (Loss) from Discontinuing Operation	**-9,053.80**	**-27,651.07**

DILPREET TUBES PVT. LTD. HYDERABAD

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DILPREET TUBES PRIVATE LIMITED
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Notes to the financial statements for the period ended 31st March 2025

22 Additional Regulatory Information

(i) The Company does not own any immovable property and hence, this disclosure is not applicable

(ii) The Company has not revalued its property, plant, and equipment during the year.

(iii) The Company has not granted any loans or advances in the nature of loans to promoters, directors, KMPs, or related parties.

(iv) The Company does not have any capital work-in-progress as on 31st March 2025 or 31st March 2024.

(v) The Company does not have any intangible assets under development as at March 31, 2025 or as at March 31, 2024.

(vi) The Company does not hold any benami property nor are there any proceedings initiated or pending under the Benami Transactions (Prohibition) Act, 1988.

(vii) The Company has not borrowed any funds from banks or financial institutions and hence no quarterly returns or statements have been filed.

(viii) The Company has not been declared a wilful defaulter by any bank, financial institution, or lender.

(ix) The Company has not entered into any transactions with companies struck off under the Companies Act, 2013 or Companies Act, 1956.The Company has not been declared a wilful defaulter by any bank, financial institution, or lender

(x) The Company does not have any charges or satisfaction pending for registration with the Registrar of Companies.

(xi) The Company does not have any subsidiaries and hence the requirement to comply with the prescribed number of layers under section 2(87) of the Companies Act, 2013 is not applicable.

(xii) The Company has not entered into any scheme of arrangement approved by any competent authority during the year.

(xiii) The Company has not advanced or loaned or invested funds (including borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries), with the understanding (whether recorded in writing or otherwise) that such 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.

(xiv) The Company has not received any fund 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:
(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 to or on behalf of the Ultimate Beneficiaries.

(xv) There are no transactions which were not recorded in the books of accounts but were later surrendered or disclosed as income during any assessment under the Income Tax Act, 1961.

(xvi) The provisions relating to Corporate Social Responsibility (CSR) are not applicable to the Company for the year.

(xvii) The Company has not traded or invested in cryptocurrency or virtual currency during the year.

(xviii) The Company had, in earlier years, decided to discontinue its manufacturing operations, which were presented as discontinuing operations in FY 2023–24 in accordance with AS 24. The discontinuance process was completed during that year, and there are no revenues, expenses, or material residual liabilities relating to the discontinued business. The Company continues to hold the factory land and has entered into a Memorandum of Understanding (MoU) with a reputed developer for its development into a commercial property, from which it expects to earn long-term lease rentals

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Notes to the financial statements for the period ended 31st March 2025

Other Disclosures for financial statement for the year ended 31st March, 2025

23 Financial performance ratios:

Particulars	Numerator	Denominator	31st March 2025	31st March 2024	Variance	Reason for variance
Current Ratio	Operating Current Assets(1)	Current liability	6.98	0.95	632%	Due to increase in current assets
Debt-Equity Ratio	Total debt (2)	Shareholder's equity	-2.48	-1.89	31%	Due to substantial increase in Borrowings
Debt Service Coverage ratio	Earnings available for debt service (3)	Debt service (4)	0.00	0.00	0%	
Return on Equity Ratio	Net profits after taxes (5)	Shareholder's equity	0.18	0.87	-80%	Due to increase in Loss.
Inventory turnover ratio	Cost of goods sold	Average inventory	0.00	0.00	0%	
Trade receivables turnover ratio	Net sales (6)	Average accounts receviable	0.00	0.00	0%	
Trade payables turnover ratio	Net purchases (7)	Average trade payable	0.00	0.00	0%	
Net capital turnover ratio	Net sales (6)	Average working capital (8)	0.00	0.00	0%	
Net profit ratio	Net profits after taxes (5)	Net sales (6)	0.00	0.00	NA	
Return on capital employed	Earning before interest & tax (EBIT) (9)	Capital employed (10)	-0.12	-0.20	NA	
Return on investment (in%)	Income generated from invested funds	Average invested funds in treasury investments	NA	NA	NA	

Note:

(1) Operating current assets = Total current assets - Current investments - other bank balances.

(2) Total debt / debt service= Non current borrowing + Current borrowing

(3) Earnings available for debt service = PBT + Finance cost + Depreciation - Other income - Exception income

(4) Debt service = Principal + Interest

(5) Net profits after taxes includes exceptional income.

(6) Net sales = Revenue from operations

(7) Net purchases = Consumption RM, stores & spares (RSS) - Opening RSS + Closing RSS

(8) Working capital = Operating current Assets - Current liabilities

(9) EBIT = PBT + Finance cost - Other income - Exception income

(10) Capital employed = Total assets - Non current investment - Current investment - FDs - Current liabilities

24 Prior Year Comparatives:

The figures of previous year have been re-grouped, wherever necessary, to confirm to the current year classification

As per our Report of even date
For KGM & Co
Chartered Accountants
FRN: 015353S

KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

Pranay Mehta
M No : 233650
Partner
Place: Hyderabad
Date: 27/09/2025
UDIN: 25233650BMMAPX6380

For and on behalf of the Board of Directors of
DILPREET TUBES PRIVATE LIMITED

RAHUL BHARAT MEHTA
Director
DIN : 01441661

ANAND SURESH MEHTA
Director
DIN : 01314936

DILPREET TUBES PVT. LTD. HYDERABAD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF DILPREET TUBES PRIVATE LIMITED,
Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **DILPREET TUBES PRIVATE LIMITED** ("the Company") which comprise 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 (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

As per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

Information Other than the Financial Statements and Auditors' Report Thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon.

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

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

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

Responsibilities of Management for the 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 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 accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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Auditor's Responsibilities for the Audit of the 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.

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

- Identify and assess the risks of material misstatement of the 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 the effectiveness of the entity's internal 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in terms of sub-section 11 of section 143 of the Act, since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the company.
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.

   c) The Balance Sheet, 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 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 31stMarch 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) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the reporting under this clause is not applicable to the company.

   g) With respect to the other matters to be included in the Auditors' 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:

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

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The Management has represented 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 or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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 such audit procedures 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 (a) and (b) contain any material misstatement.

v. The company has not declared or paid any dividend during the year.

vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the year ended 31st March, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the

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software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with.

Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

For M/s KGM & Co.
Chartered Accountants
FRN: 015353S

KGM & CO. Chartered Accountants
Firm Reg.No. 015353S Secunderabad

CA Pranay Mehta
(Partner)
M No: 233650
Place: Hyderabad
Date: 27/09/2025
UDIN: 25233650BMMAPX6380