

ANNX-24

INDO MAN STRUCTURALS PRIVATE LIMITED
NEAR LOCO COLONY, JAIPUR
(CIN NO. U27109RJ2008PTC027800)

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Balance sheet as at 31st July 2025

Rs. In Hundred

PARTICULARS	Note No	As at	As at
		31.07.2025 Rupee	31.03.2025 Rupee
Equity and Liabilities			
<i>Shareholders' Fund</i>			
Share Capital	3	5,500.00	5,500.00
Reserve and Surplus	4	(5,469.17)	(5,441.74)
<i>Non Current Liabilities</i>			
Long Term Borrowings	5	-	-
<i>Current Liabilities</i>			
Other Current Liabilities	6	88.50	88.50
Total		119.33	146.76
Assets			
<i>Current Assets</i>			
Cash and Bank Balances	7	119.33	146.76
Total		119.33	146.76
Significant Accounting policies and Notes forming part of Financial Statement	2	-	-
<p>For and on behalf of Board of Indo Man Structurals Pvt Ltd</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  (Gaurav Rungta) Director (DIN No. 00681676) </div> <div style="text-align: center;">  (Kishore Rungta) Director (DIN No. 00681634) </div> </div>			
Place : Jaipur			
Date : 16/09/2025			

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INDO MAN STRUCTURALS PRIVATE LIMITED
NEAR LOCO COLONY, JAIPUR
(CIN NO. U27109RJ2008PTC027800)

Profit and Loss Account for the Period ended on 31st July 2025

Rs. In Hundred

PARTICULARS	Note No	Year Ended 31st July 2025	Year Ended 31st March 2025
<i>Expenses</i>			
Other Expenses	8	27.43	290.18
Total Expenses		27.43	290.18
<i>Profit / (Loss) Before tax</i>		(27.43)	(290.18)
Tax Expenses			
- Current Tax		-	-
- Deferred Tax		-	-
<i>Profit for the year after tax</i>		(27.43)	(290.18)
<i>Earning Per Equity Share</i>			
- Basic		(0.05)	(0.53)
- Diluted		(0.05)	(0.53)
Significant Accounting policies and Notes forming part of Financial Statement		2	
<p>For and on behalf of Board of Indo Man Structurals Pvt Ltd</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  (Gaurav Rungta) Director (DIN No. 00681676) </div> <div style="text-align: center;">  (Kishore Rungta) Director (DIN No. 00681634) </div> </div> <p>Place : Jaipur Date : 16/09/2025</p>			

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NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNT FOR THE PERIOD
ENDED 31ST July 2025

NOTE '1' - Company Information

M/s Indo Man Structurals Private Limited (the Company) is a Private Limited Company was incorporated on 20 November 2008 under the Indian Companies Act, 1956 (the Act). The Company is having object of Iron and steel founders, manufacturers of tow and transmission lines.

NOTE '2' - Significant Accounting Policies

2.1 Basis of Preparation of Financial Statement

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India. 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** The company follow mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis, except in case of significant Uncertainties.

Financial Statements are prepared under the Historical Cost Convention. These cost are not adjusted to reflect the impact of changing value in the purchasing power of money

Estimate and assumptions used in the preparation of the financial statements and disclosures are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date and differences between actual results and estimates are recognized in the period in which they materialize.

2.3 Taxation

Current taxes are recognized, under tax payable method after considering deductions available to the company under Income Tax Act, 1961.

Deferred tax is recognized, subject to the consideration of prudence, in respect of deferred tax assets or liabilities, on timing differences, being the difference between taxable income or accounting income that originate in one period, and is reversible in one or more subsequent periods.

2.4 Earnings Per Share

The company reports basic Earnings per share (EPS) in accordance with the Accounting Standard – 20 on Earning Per share. Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year.




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NEAR LOCO COLONY, JAIPUR
(CIN NO. U27109RJ2008PTC027800)



NOTES to the financial statements for the period ended 31st July, 2025 (Cont.)

NOTE '3' - Share Capital

Rs. In Hundred

Particulars	Period Ended 31st July 2025	Year Ended 31st March 2025
Equity Share Capital		
Authorised Share Capital 5,00,000 (Previous Year 5,00,000) Equity Shares Of Re. 10 Each	50,000.00	50,000.00
	50,000.00	50,000.00
Issued, Subscribed and Fully Paid Up Equity Share Capital 55,000 (Previous Year 20,000) Equity Shares Of Re. 10 Each	5,500.00	5,500.00
	5,500.00	5,500.00
TOTAL	5,500.00	5,500.00

Details of shares held by the Promoters at the end of the year

Particulars	As at 31.07.2025			As at 31.03.2025		
	No. of Shares	% of holding	% Change during the year	No. of Shares	% of Holding	% Change during the year
Kishore Rungta	17600	32.00%	0.00%	17600	32.00%	0.00%
Gaurav Rungta	6267	11.00%	0.00%	6267	11.00%	0.00%
Garima Rungta	3480	6.00%	0.00%	3480	6.00%	0.00%
Manju Rungta	120	0.00%	0.00%	120	0.00%	0.00%

Reconciliation of the number of shares outstanding

Particulars	Period Ended 31st July 2025	Year Ended 31st March 2025
Number of Equity Shares at the beginning	55,000.00	20,000.00
Add: Shares issued during the year	-	35,000.00
Number of shares at the end	55,000.00	55,000.00

Number of shares held of each shareholder holding more than 5 percent of the total equity outstanding

Particulars	As at 31.07.2025 Rupee		As at 31.03.2025 Rupee	
	No. of Shares	% of	No. of Shares	% of
Kishore Rungta	17,600	32%	17,600	32%
Gaurav Rungta	6,267	11%	6,267	11%
Garima Rungta	3,480	6%	3,480	6%
Manju Rungta	120	0%	120	0%
Neeraj Rungta	26,859	49%	26,859	49%

NOTE '4' - Reserve and Surplus

Particulars	Period Ended 31st July 2025	Year Ended 31st March 2025
Surplus/(Deficit) in Statement of Profit & Loss		
Balance at the beginning of the year	(5,441.74)	(5,151.56)
Add : Transferred from Statement of Profit and Loss	(27.43)	(290.18)
TOTAL	(5,469.17)	(5,441.74)



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NOTES to the financial statements for the period ended 31st July, 2025 (Cont.)

NOTE '5' - Long Term Borrowings

Particulars	Period Ended 31st July 2025	Year Ended 31st March 2025
Unsecured Loan from directors	-	-
TOTAL	-	-

NOTE '6' - Other Current Liabilities

Particulars	Period Ended 31st July 2025	Year Ended 31st March 2025
Other Liability	88.50	88.50
TOTAL	88.50	88.50

NOTE - '7' - Cash & Bank Balances

Particulars	Period Ended 31st July 2025	Year Ended 31st March 2025
Cash and cash equivalents		
Cash in Hand	50.00	50.00
Balance in Current Accounts with Scheduled Bank	69.33	96.76
Total	119.33	146.76

NOTE - '8' - Other Expenses

Particulars	Period Ended 31st July 2025	Year Ended 31st March 2025
Legal & Professional Exp	-	171.00
Remuneration to Auditors		
- Audit Fees	-	88.50
- GST	-	-
Misc. Expenses	27.43	30.68
TOTAL	27.43	290.18

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NOTES to the financial statements for the period ended 31st July, 2025 (Cont.)

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Financial Performance Ratios

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance
Current Ratio	Current Assets	Current Liabilities	1.35	1.66	0.81
Debt Equity Ratio	Total Debt	Total Equity	-	-	0.00
Interest Service Coverage Ratio	Profit before interest, tax and exceptional items	Interest Expenses + Principle Repayment made during the period of long term loans	-	-	-
Return on Equity Ratio	Profit after tax	Shareholder equity	(0.89)	(4.98)	0.18
Inventory turnover Ratio	Cost of goods sold	Inventory	NA	NA	NA
Trade Receivable Ratio	sale of products	Trade Receivables	NA	NA	NA
Trade Payable Ratio	Cost of goods sold	Trade payables	NA	NA	NA
Net Capital Turnover Ratio	Revenue from Operation	working Capital	NA	NA	NA
Net Profit Ratio	Profit after tax	Revenue from Operation	NA	NA	NA
Return on Capital Employed	Profit before interest & tax	Capital employed excluding OCI	NA	NA	NA

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The Company does not have any transactions with struck-off companies under section 248 or section 560 of the Companies Act, 1956

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Figures for previous year have been regrouped where necessary to correspond with current year figures.

For and on behalf of Board of Indo Man
Structurals Pvt Ltd


(Gaurav Rungta)
Director
(DIN No. 00681676)


(Kishore Rungta)
Director
(DIN No. 00681634)

Place : Jaipur
Date : 16/09/2025

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