

SHRI KRISHNA PRASADAM LIMITED

CIN: L70200DL2009PLC190708

Registered Office: B-2/11, Mohan Cooperative Industrial Estate, Badarpur, South Delhi, New Delhi-110044, India

Email ID: csskp1121@gmail.com

Phone: +91 98704 14164

August 08, 2025

To,

BSE Limited

Listing Department
25th Floor, P J Towers,
Dalal Street,
Mumbai – 400 001.

Scrip Code: 537954

Dear Madam/Sir,

Subject: Outcome of the meeting of Board of Directors held on Friday, August 08, 2025

Ref: Disclosure under Regulation 30 and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30, 33 and other applicable provisions of the Listing Regulations, 2015, this is to inform you that the Board of Directors of the Shri Krishna Prasadam Limited ("the Company"), upon the recommendation of Audit Committee, at its meeting held today, i.e. August 08, 2025, inter alia, has considered and approved the Audited Financial Results of the Company for the Financial Year ended March 31, 2025 ("Financial Results").

A copy of the Financial Results along with the Audit Reports issued by AKPS & Co, Chartered Accountants, Statutory Auditors of the Company are enclosed herewith.

The meeting commenced at 03:00 P.M. (IST) and concluded at 6:30 P.M. (IST).

The above information will also be hosted on the website of the Company i.e. <https://shrikrishnaprasadam.in/>.

You are requested to take the above on record.

Request to take the same on record.

Thanking You,
Yours Faithfully.

For Shri Krishna Prasadam Limited

Shubham
Agarwal
Digitally signed by
Shubham Agarwal
Date: 2025.08.08
19:08:02 +05'30'

Shubham Agarwal
Managing Director
DIN: 07228629

Shri Krishna Prasadam Limited
(CIN: - L70200DL2009PLC190708)

**AUDIT REPORT
FINANCIAL YEAR
2024-2025**

AUDITORS

A K P S & CO
Chartered Accountants
Indore

9425060686, 8109032532, 0731-4701567

INDEPENDENT AUDITOR'S REPORT

TO

THE MEMBERS OF

SHRI KRISHNA PRASADAM LIMITED

CIN: L70200DL2009PLC190708

Report on Standalone financial Statements

We have audited the accompanying standalone financial statements of **SHRI KRISHNA PRASADAM LIMITED** ('the Company'), which comprise the balance sheet as at March 31, 2025, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flow for the year ended on that date, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its Loss (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements 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 Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone 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 standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Emphasis of Matter

We draw attention of the following matters in the financial statement which describes that effect on the financial statement of the company. Our opinion is not modified in respect of followings matters.

1. "Shri Krishna Prasadam Limited" was admitted into Insolvency Resolution Process (CIRP) by Hon'ble National Company Law Tribunal, New Delhi, Bench VI (NCLT) vide its order dated 14.03.2022 (order was received through email on 21.03.2022), and Mr. Jaswant Singh, having registration no. IBBI/IPA-002/IP-N00372/2017-2018/11135 was appointed as an Interim Resolution Professional by the National Company Law Tribunal, New Delhi (COURT NO. VI) vide its order dated 14.03.2022.

2. We draw attention to Note 01 of the financial statements, the balances in respect of such assets as at March 31, 2024, were based solely on the records and representations provided by the management.

During the year under report (2024–25), the management has since carried out physical verification of tangible assets. However, considering the limitation faced in the previous year, users of the financial statements are advised to consider this matter in relation to the opening balances of property, plant, and equipment. Our opinion is not modified in respect of this matter.

3. We draw attention to the following matters, which were also reported in the audit report for the year ended March 31, 2024:

1. Physical Verification of Inventories:

In the previous year, physical verification of inventories could not be carried out. Considering the elapsed period of more than five years, such inventories are considered perished as per the company's records.



2. Transactions with Creditors and Debtors:

The company has purchased and sold goods and has settled its creditors and debtors as previously reported; however, complete documentary evidence to substantiate these transactions was not available..

During the year ended March 31, 2025, the new management has reviewed and rearranged the balances related to other current assets, inventories, receivables, borrowings, and other current liabilities. Certain items have been written off either partially or in full on the basis that they are no longer relevant, recoverable, or payable as per their assessment.

We emphasize that such rearrangement and write-offs have been made by the new management based on their evaluation, and the financial statements reflect these adjustments accordingly.

Our conclusion on these matters is as per our audit procedures performed for the current year. We have relied on the representations and explanations provided by the management regarding the status and realizability of these balances.

Our opinion is not modified in respect of above matters.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance Report, and Shareholder Information, 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 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 no material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



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

In preparing the standalone 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.

That Board of Directors is also responsible for overseeing the Company's financial reporting process.

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

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

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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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, make it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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) evaluating the effect of any identified misstatements in the standalone financial statements.



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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure A**, a statement on the matters specified in the paragraph 3 and 4 of the Order.
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 purpose 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, Statement of Changes in Equity and Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account;
 - d. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act read with section 469 of the



companies act and rule 7 of the Companies (Accounts) Rules 2014;

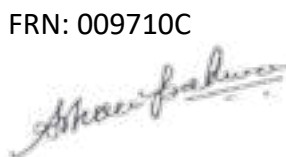
- e. On the basis of written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “**Annexure B**”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls over financial reporting.
- g. With respect to the 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 remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- h. With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - ii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - a. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:



- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Company or
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- b. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any persons or entities, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall:
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Funding Party or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- c. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (i) and (ii) contain any material mis-statement.
- iii. No Dividend is declared or paid by the company during the year.
- iv. Provision to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2024, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is applicable for the financial year ended March 31, 2025 and properly maintained by the company.

Place: Indore
Date: 08-08-2025

For **A K P S & COMPANY**
Chartered Accountants
FRN: 009710C


CA Dr. Ashok Pahwa
Partner
M No-077665
UDIN-25077665BMOENQ7745

SHRI KRISHNA PRASADAM LIMITED

ANNEXURE -A TO THE AUDITOR'S REPORT

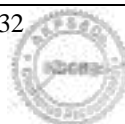
(Referred to in paragraph (1) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Shri Krishna Prasadam Limited of even date)

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

- (i) In respect of the Company's property, plant and equipment, right-of-use assets and intangible assets:
- a) As informed to us the company has generally maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment but the same were not provided at the time of audit as the company was under the resolution process.
 - b) The company has generally maintained proper records showing full particulars of Intangible Assets.
 - c) During the year under report (2024–25), the management has since carried out physical verification of tangible assets. However, considering the limitation faced in the previous year, users of the financial statements are advised to consider this matter in relation to the opening balances of property, plant, and equipment.
 - d) According to the information and explanation given to us and the records produced before us and based on the examination of available records, provided to us, we report that, the title deeds of Immovable properties shown in standalone financial statements are in the name of Company.
 - e) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) and intangible assets during the year.
 - f) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under during the year.

(ii) INVENTORY:

During the year under audit, the new management has carried out a review of the inventory recorded in the books. It was noted that certain inventory items previously reflected in the financial



statements are no longer physically available. Consequently, the management has written off the full value of such inventory balances as irrecoverable.

We have reviewed the management's assessment and supporting information relating to these write-offs. Based on our audit procedures, the inventory balance as at the year-end has been appropriately adjusted to reflect the non-availability of stock.

(iii) LOANS, SECURED OR UNSECURED, GRANTED OR TAKEN BY THE COMPANY TO/FROM THE FIRMS OR OTHER PARTIES COVERED IN THE REGISTER MAINTAINED UNDER SECTION 189 OF THE COMPANIES ACT, 2013:

The Company has complied with the relevant requirements for maintenance of Register as per Section 189 of the Act.

(iv) LOANS, INVESTMENTS, GUARANTEES AND SECURITY: According to the information and explanation given to us, the company has not given Unsecured loan to the whole time director of the company, but given advance for expenses incurred by him on behalf of the company.

The company has also entered into transactions with other companies, the details of which are as follows:

Name of Party	Balance Amount as on March 31, 2025	Nature
R K Fintrade Pvt Ltd	597200	Unsecured Loan
Shubham Agarwal	50000	Unsecured Loan

In our opinion and according to the information and explanations given to us, the Company has complied with the provision of section 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

(v) ACCEPTANCE OF DEPOSITS FROM PUBLIC:

The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2025 and therefore, the provisions of the clause 3(v) of the Order are not applicable to the Company.

(vi) MAINTENANCE OF COST RECORDS:

The company is not required to maintain cost records as per the provisions of section 148 (1) of the Companies Act 2013 as the turnover of the company is below the threshold limit mentioned in Cost Audit Rules 2016.



(vii) STATUTORY DUES:

- (a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.
- (b) On our examination of books of accounts and information and explanation given by the management, every year company collected amount of Professional Tax but not paid to the Government is not applicable.
- (c) There are NO dues of Income Tax, Sales Tax, Service Tax, Excise Duty and Value Added Tax which have not been deposited as at March 31, 2025 on account of dispute are given below :

- (viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

(ix) REPAYMENT OF DUES TO A FINANCIAL INSTITUTION:

- a. According to the information and explanations given to us, the Company has not defaulted in repayment of loan or other borrowings or in the payment of interest thereon to any lender during the year;
- b. the company has not been declared willful defaulter by any bank or financial institution or other lender;
- c. According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
- d. According to the information and explanation given to us, funds raised on short term basis have not been utilized for long term purposes;
- e. According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- f. According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

(x) APPLICATION OF TERM LOAN/ MONEY RAISED

The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) but equity shares allotted on preferential basis to directors of the company during the year according to the terms of issue. Further In our opinion and according to the information and explanations provided by the management the Company has complied with section 42 and section 62 of the Companies Act, 2013 and utilized the money raised by way of term loans for the purposes for which they were raised.



(xi) FRAUD ON/BY THE COMPANY:

- (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- (b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

(xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company:

(xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.

(xiv) According to the information and explanations given to us, the company has no internal audit system;

(xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable;

(ii) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;

(iii) According to the information and explanations given to us and based on the audit procedures conducted, we are of the opinion that the company has incurred cash losses in the financial year as well as in the immediately preceding financial year;

(iv) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

(v) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities

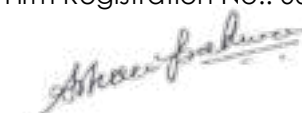



existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

- (vi) The provisions of Section 135 of the Companies Act, relating to Corporate Social Responsibility (CSR), are not applicable to the company as it does not meet the prescribed thresholds for net worth, turnover, or net profits. Consequently, the requirements under clause 3(xx) of the Companies (Auditor's Report) Order, 2020 (CARO) do not apply to the company.
- (xvi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

Place: INDORE
Date: 08-08-2025

For: **A K P S & Co.**
CHARTERED ACCOUNTANTS
Firm Registration No.: 009710C



(CA Dr. ASHOK PAHWA)
PARTNER
M. No. 077665
UDIN-25077665BMOENQ7745

ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 2 (f) under ‘Report on other Legal and Regulatory Requirements’ section of our report to the Members of Parag Fans and Cooling Systems Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of sub – section 3 of section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **SHRI KRISHNA PRASADAM LIMITED** (“the Company”) as at March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by The Institute of Chartered Accountants of India (the “ICAI”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) issued by the ICAI and the Standards on Auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

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

- (i) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (ii) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (iii) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal financial control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Place: Indore

Date: 08-08-2025

For: **A K P S & COMPANY**
Chartered Accountants
FRN: 009710C



CA Dr. Ashok Pahwa
Partner
M No-077665
UDIN-25077665BMOENQ7745

SHRI KRISHNA PRASADAM LIMITED

CIN: - L70200DL2009PLC380708

Balance Sheet

As On 31-Mar-2023

(In Rupee in Lakhs)

S. No.	Particulars	Notes	As On 31-Mar-2023	As On 31-Mar-2022
ASSETS				
Non-Current Assets				
a	Property, Plant and Equip	1	0.14	0.20
b	Capital Work In Progress	2	-	-
c	Financial Assets	3	-	-
d	Investments	4	-	-
e	Other Current Assets	5	-	852.14
	Deferred Tax Asset (Net)	14	0.06	0.06
Current Assets				
a	Inventories	5	-	455.32
b	Financial Assets	3	-	-
c	Trade Receivable	6	-	46.58
d	Cash & Cash Equivalent	7	0.57	1.24
e	Other Bank Balances	8	-	-
f	Other Current Assets	9	0.50	-
Total Assets			1.27	1,346.14
EQUITY & LIABILITIES				
Equity				
a	Equity Share Capital	10	1,010.00	1,010.00
b	Other Equity	11	1,017.62	214.79
Non-Current Liabilities				
Financial Liabilities				
a	Borrowings	12	8.47	58.24
b	Trade Payables	13	-	-
c	Other Current Liabilities	16	2.42	0.40
	Deferred Tax Liability (Net)	14	-	-
Current Liabilities				
a	Other Current Liabilities		-	0.41
Total Assets			1.27	1,346.14

FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
SHRI KRISHNA PRASADAM LIMITED

AS PER OUR REPORT OF EVEN DATE

FOR A & P S & CO.

CHARTERED ACCOUNTANTS

FIRM-009710C

CA (DR) JASHOD PARNIA

PARTNER

M. N. 077945

Place : Indore

Date : 08-06-2023

UDIN-25077665BMOENHQ7745

SHRISHAM SHARMA

DIRECTOR

CIN: 87228628

Place : Delhi

Date : 08-06-2023

BETA SHARMA

DIRECTOR

CIN: 08771851

SHRI KRISHNA PRASADAM LIMITED
CIN: L75200DL2000PLC180708

Balance Sheet

For period ended on 31-Mar-2025

S. No.	Particulars	Notes	As On 31-Mar-2025	As On 31-Mar-2024
Income				
a	Revenue from Operations	16	-	-
b	Other Income	17	-	-
	Total Income		-	0.29
Expenses				
a	Cost of Material Consumed	18	-	-
b	Changes in Inventories of Finished Goods & Work - In - Progress	19	-	-
c	Employee Benefits Expense	20	-	0.49
d	Finance Costs	21	-	-
e	Depreciation and Amortisation Expense	2	0.00	-
f	Other Expenses	22	0.23	-
	Total Expenses		1,275.58	0.98
	Profit/(Loss) Before Exceptional Item and Tax		1,275.58	1.45
	Exceptional Item (net of Tax)		-	-
	Profit/(Loss) Before Tax		(1,275.58)	(1.35)
	Tax Expense			
a	Current Tax Expense / (Excess or / (Less)		10.197	-
b	Provision of Tax		-	-
c	Deferred Tax		-	-
	Profit/(Loss) for the Year		(1,275.41)	(1.36)
Other Comprehensive Income				
	Items That Will Not Be Reclassified to Profit and Loss		-	-
	Tax on OCI Items		-	-
	Items That Will Be Reclassified to Profit and Loss		-	-
	Total Comprehensive Income/(Loss)		(1,275.41)	(1.36)
Settings per Share of Rs 10 each fully paid				
	Basic		(12.63)	(10.01)
	Diluted		(12.63)	(10.01)
	Notes to Financial Statements	23		
	Significant Accounting Policies	24		

FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
SHRI KRISHNA PRASADAM LIMITED


SHRI KRISHNA PRASADAM LIMITED

DIRECTOR

CIN: 87238429

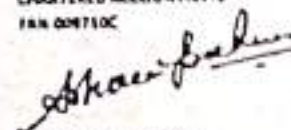
Place: Lucknow

Date: 28-06-2025

(Sd/-)

AS PER OUR REPORT OF EVEN DATE ATTACHED

FOR A & P S & CO.
CHARTERED ACCOUNTANTS
FIR 00710C



CA (DR) JASMEET PAIWA

PARTNER

SE N. 877943

Place: Lucknow

Date: 28-06-2025


UIN-25077663BMQEN

S. No	Particulars	As On 31-Mar-2025	As On 31-Mar-2024
I	Cash Flow from Operating Activities		
	Net Profit / (Loss) After Tax	11,275.41	11,361
	Adjustments for:		
	Depreciation and Amortisation	0.31	
	Interest Income		(0.29)
	Deferred Tax		
	Operating profit / (loss) before working capital changes	11,275.72	11,361
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets		
	Change in value of assets	1,363.34	23.36
	Financial Assets	-	(66.55)
	Trade Receivable	-	-
	Other Bank Balances	-	-
	Other Current Assets	-	-
	Adjustments for increase / (decrease) in operating liabilities		
	Change in value of liability	(52.77)	-
	Other Current Liabilities	1.81	(5.50)
	Net cash flow from / (used in) operating Activities (A)	14.01	(15.34)
II	Cash Flow from Investing Activities		
	Investment in Capital Expenditure	(0.15)	-
	Interest on fixed deposits	-	-
	Net cash flow from / (used in) Investing Activities (B)	(0.15)	-
III	Cash Flow from Financing Activities		
	Proceeds from Equity Shares / Preference Shares	-	-
	Proceeds from Borrowings	0.50	17.81
	Finance Cost	-	0.29
	Proceeds from Other Equity	1.00	-
	Net cash flow from / (used in) Financing Activities (C)	1.50	18.11
D	Net Increase / decrease in cash & cash equivalent (A+B+C)	(2.64)	1.77
E	Cash & Cash Equivalent at the Beginning of Year	3.14	0.51
	Cash & Cash Equivalent at the End of Year (D+E)	0.50	2.28

FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
SHRI KRISHNA PRASADAM LIMITED

Date : 08-06-2025


SUSHAMA ANAND
DIRECTOR
DIN: 07726428
Place : Delhi
Date : 08-06-2025


EKTA SHARMA
DIRECTOR
DIN: 08772631



AS PER OUR REPORT OF EVEN DATE
FOR A & P S & CO.
CHARTERED ACCOUNTANTS
RN-009710C


CA JASHOD PATHWA
PARTNER
M.N. 077665
Place : INDORE
Date : 08-06-2025
LICN-25077665BMOENQ7745



Auditors Certificate
To,
The Board of Directors,
Shri Krishna Prasadam Limited

We have examined the attached Cash Flow Statement of Shri Krishna Prasadam Limited for the year ended as on 31st March 2025. The statement has been prepared by the Company in accordance with the requirement of Accounting Standard and in agreement with the corresponding profit and loss account and balance sheet of the company covered by our report of 27/7/2025 to the member of the company.

Place : Indore
Date : 08-06-2025