

ANNUAL REPORT 2024-25

SHRI KRISHNA PRASADAM LIMITED

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

COMPANY'S CORE INFORMATION

Name of Company: Shri Krishna Prasadam Limited

CIN: L70200DL2009PLC190708

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

Email Id: csskp1121@gmail.com

Website: <https://shrikrishnaprasadam.in/>

SIGNATORY INFORMATION

1. Shubham Agarwal – Managing Director

INDEPENDENT DIRECTOR

1. Suryakant Gupta

2. Ekta Sharma

KEY MANAGERIAL PERSON

1. Shubham Agarwal – Managing Director

2. Shivshankar Gadekar – Chief Financial Officer

REGISTRAR TO ISSUE

Name of RTA: Skyline Financial Services Private Limited

R/O: D-153A, 1st Floor, Okhla Industrial Area Phase-I, New Delhi – 110020

Email Id: admin@skylinerta.com

Investor Grievance Email: info@skylinerta.com

Website: www.skylinerta.com

AUDITOR OF THE COMPANY

Name of Auditor's: M/s. A K P S & CO., Chartered Accountants

R/O: 3-H, BCM City, 4th Floor, Navlakha, Indore M.P. 452002

Email Id: info@akpsandco.com

Firm Registration No.: 009710C

PROPOSED AUDITOR OF THE COMPANY

Name of Auditor's: M/s Barwal & Associates

R/O: D-57/58 Basement Kalka Ji, New Delhi – 110019 (India)

Email Id: ca.barwal@barwal.in

Firm Registration No.: 022378N

SECRETARIAL AUDITOR

Name of Auditor's: Payal Paras & Co.

R/O: 823, Kundan Nagar, Near CAT road, Indore, Madhya-Pradesh – 452013

Phone No. : 8770222499

Membership No.: A67359

COP: 25656

Email Id: cspayalparas@gmail.com

PROPOSED SECRETARIAL AUDITOR

Name of Auditor's: Amit H.V. & Associates

R/O: 304A, Jaina Tower-1, Janakpuri, District Center, New Delhi 110058

Phone No. : 8826810640

Membership No.: A48528

COP: 21725

Email Id: cs.amit.arya@gmail.com

CHAIRMAN'S MESSAGE

Dear Shareholders,

It is my great pleasure to welcome you all to this 16th Annual General Meeting of the Company for the financial year ended 31st March 2025. I express my sincere thanks to all the stakeholders for their unstinted cooperation and Continuing support.

As you all know, Shri Krishna Prasadam Limited (hereinafter refer to as "SKPL" or "Company") is listed public company incorporated on 28.05.2009 under the provision of Companies Act, 1956, with the object of the dealing in rudraksha, beads, tulsi, gems, diamonds, jewellers and precious stone. Later on, the company has changed its main object to trading in agriculture products and Real Estate business.

The Company has been converted from Private Limited to Public Limited after complying with the provisions of the Companies Act, 1956, and the name of Company consequent upon the conversion has been changed from Shri Krishna Prasadam Pvt. Ltd. to Shri Krishna Prasadam Limited. The fresh certificate of incorporation was issued by the registrar of the Companies NCT of Delhi on 24th December 2013. SKPL is Listed at BSE Limited. The company went for public in March 2014. The shares of the company are currently suspended.

SKPL was under Corporate Insolvency Resolution Process ('CIRP'). Hon'ble NCLT, New Delhi bench approved resolution plan of M/s Shri Krishna Prasadam Limited vide its order dated July 14, 2023. This will help Corporate Debtor to utilize all the existing resources of the resolution applicant and ultimately to start the business with the experience and expertise of Resolution Applicant and their Promoters.

I would like to inform you that the company from last 2 years, have taken various steps towards the implementation of the resolution plan and start the trading of the company and make the company compliant with the applicable provisions, The company has taken the following steps:

1. The Exit Offer (Hereinafter referred as "Offer Letter" or "Exit Offer") in pursuance of Order dated July 14, 2023 passed by the Hon'ble National Company Law Tribunal (NCLT), New Delhi Court-VI in IA No. 5343/ND/2022 in CPIB 227/ND/2021 and in terms of the approved Resolution Plan under section 31(1) of the Insolvency and Bankruptcy Code, 2016, in respect of providing exit option to Shareholders.
2. Reduction of Share Capital through reduction in Face Value of the shares: The Face Value of existing Equity Shares shall be reduced from Rs.10/- per share to Re.0.10 per share with number of shares issued remaining at same level after the effective date. This would result in issued and paidup capital with 1,01,00,000 Equity shares of Re. 0.10 each with voting rights and aggregate paid up capital of Rs.10,10,000/-;
3. Consolidation of Face value of the shares: After Reduction of Face Value of the existing shares to Re.0.10 per share, the face value of shares will be consolidated to Rs.10 per share which would result in reduction of the quantity of shares held by existing shareholders by 1/100 th of the existing quantity i.e. the shares of existing shareholders holding 1,01,00,000 Equity Shares will reduce to 1,01,000 Equity Shares. Hence the paid-up share capital of the company will be 1,01,000 Equity Shares of Rs.10 each aggregating to paid up capital of Rs. 10,10,000/-.
4. Allotment of 19,15,000 Equity Shares having Face Value of Rs. 10/- (Rupees Ten Only) each at par, aggregating up to Rs. 1,91,50,000/- (One Crore Ninety-One Lakh Fifty Thousand only) against consideration of funds infused pursuant to the Resolution Applicant i.e. Newage Intermediaries LLP through the Preferential issue basis as per the approved Resolution Plan dated August 1, 2023.

5. Applied for the Revocation of Suspension of Trading on Shares of the Company.

Finally, I am thankful to all our Stakeholders for their trust and faith. I must acknowledge huge contribution from entire team of Shri Krishna Prasadam Limited.

With Warm Regards,

Sd/-

Shubham Agarwal
Chairman

NOTICE OF CALLING 16TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the 16th Annual General Meeting of the Members of Shri Krishna Prasadam Limited will be held on 26th September, 2025 on Thursday at 11:00 AM through Video conferencing (VC) or other Audio-Visual means (OVAM) to transact the following business: -

ORDINARY BUSINESS:

1. Adoption of Audited Standalone Financial Statements.

To receive, consider and adopt the audited financial statements of the Company for the financial year ended on 31st March, 2025 and the Reports of the Board of Directors and Auditors thereon.

2. Appointment of Statutory Auditors for the term of 5 years.

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or reenactment(s) thereof for the time being in force) and based on the recommendation of the Audit Committee and the Board of Directors, M/s Barwal & Associates, Chartered Accountants (Registration No. 022378N), be and are hereby appointed as the Statutory Auditors of the Company, for the term of 5 years i.e. from the conclusion of this 16th Annual General Meeting until the conclusion of 21st Annual General Meeting to be held in the year 2030 at a remuneration upto INR 80,000/- (Rupees Eighty Thousand only) plus applicable taxes and reimbursement of out-of-pocket expenses and the Board of Directors be and is hereby further authorized to finalize the terms and conditions of appointment, including remuneration of the Statutory Auditor for the remaining period, based on the recommendation of the Audit Committee.

RESOLVED FURTHER THAT the Board of Directors (including any Committee thereof) be and is hereby authorized to do all acts and take all such steps as may be necessary, proper, or expedient to give effect to this resolution."

SPECIAL BUSINESS:

3. APPOINTMENT OF SECRETARIAL AUDITOR AND APPROVAL OF HIS REMUNERATION

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 179, 204 and other applicable provisions of the Companies Act, 2013, read with the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and based on recommendations of the Board of Directors, the approval of the shareholders of the Company be and is hereby accorded for the appointment of M/s Amit H.V. & Associates, Practicing Company Secretaries (Peer Reviewed No.: 2445/2022, as the Secretarial Auditor of the Company for a term of five consecutive financial years commencing from FY 2025–26 to FY 2029–30 (both years inclusive), to carry out the Secretarial Audit and provide such other certifications as may be required under applicable laws, at a professional fee as determined by the Board of Directors."

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient to give effect to the above resolution."

**For and on the behalf of the Board
Shri Krishna Prasadam Limited**

Sd/-

**Shubham Agarwal
Managing Director
DIN: 07228629**

Place: New Delhi

Date: September 01, 2025

CDSL e-Voting System – For e-voting and Joining Virtual meetings.

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM/EGM will thus be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.
3. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, , the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM/EGM has been uploaded on the website of the Company at <https://shrikrishnaprasadam.in/>. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com respectively. The AGM/EGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM/EGM) i.e. www.evotingindia.com.
7. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.
8. In continuation to this Ministry's **General Circular No. 20/2020** dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022 and General Circular No. 10/2022 dated 28.12.2022 and after due examination, it has been decided to allow companies whose AGMs are due in the Year 2023 or 2024, to conduct their

AGMs through VC or OAVM on or before 30th September, 2024 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on **September 23, 2025, at 9:00 A.M.** and ends on **September 25, 2025, at 5:00 P.M.** During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of **September 1, 2025** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<ol style="list-style-type: none"> 1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	<ol style="list-style-type: none"> 1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as

	shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
- 2) Click on "Shareholders" module.
- 3) Now enter your User ID

- a. For CDSL: 16 digits beneficiary ID,
- b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
- c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	<p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <ul style="list-style-type: none"> Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	<p>Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.</p> <ul style="list-style-type: none"> If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (vi) After entering these details appropriately, click on "SUBMIT" tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for the relevant <Shri Krishna Prasadam Limited> on which you choose to vote.
- (x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
 - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz;caskpl121@gmail.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance **atleast 48 hours prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **Five days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (csskpl121@gmail.com). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

- 1) For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
- 2) For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**
- 3) **For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.**

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futorex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

**For and on the behalf of the Board
Shri Krishna Prasadam Limited**

Sd/-

**Shubham Agarwal
Managing Director
DIN: 07228629**

Place: New Delhi

Date: September 01, 2025

ANNEXURE TO NOTICE

EXPLANATORY STATEMENT IN RESPECT TO ORDINARY BUSINESS:

Item No. 2 Appointment of Statutory Auditors for the term of 5 years.

The Members of the Company at the 15th AGM held on 30th December, 2024 had approved the appointment of M/s. A K P S & CO., Chartered Accountants, Indore (Firm Reg. No. 009710C) as the Statutory Auditors of the Company to hold office for a term of 5 (five) consecutive years from the conclusion of said AGM till the conclusion of the 20th AGM. However, due to some pre-occupation of work, M/s A K P S & Co. are not able to devote the time properly, therefore, and resigning from the office of Statutory Auditor and caused casual vacancy.

The Board of Directors of the Company (the Board), at its meeting held on 01st September, 2025, considering the experience and expertise and based on the recommendation of the Audit Committee, has proposed to the Members of the Company, appointment of M/s Barwal & Associates, Chartered Accountants (Registration No. 022378N), as Statutory Auditors of the Company in place of M/s A K P S & Co. The proposed appointment is for a term of 5 (five) consecutive years from the conclusion of 16th AGM till the conclusion of the 21st AGM on payment of such remuneration as may be mutually agreed upon between the Board of Directors and the Statutory Auditors, from time to time.

This appointment is in place of the outgoing Statutory Auditors, M/s. A K P S & Co., Chartered Accountants (Firm Registration No. 009710C), who have resigned, thereby creating a casual vacancy.

There is no material change in the remuneration proposed to be paid to M/s Barwal & Associates, for the statutory audit to be conducted for the financial year ending 31st March, 2025 vis-à-vis the remuneration paid to M/s A K P S & Co., the retiring Statutory Auditors, for the statutory audit conducted for the financial year ended 31st March, 2025. The proposed remuneration to be paid to the Auditors for the FY 2024-25 is ₹80,000/- (Rupees Eighty Thousand Only). The said remuneration excludes applicable taxes and out of pocket expenses.

The exercise for selection of new statutory auditor was led by SKPL Management through a fair tender process inviting all lead firms followed by shortlisting of firms based on a comprehensive assessment criterion. The Audit Committee was updated on the progress of the exercise and the recommendations/suggestions of the Committee were duly noted and acted upon by SKPL's Management. The Audit Committee Chair and a Member of the Committee formed a part of the interview panel with lead audit partner of the firms in the final shortlist. After evaluating all proposals and considering various factors such as independence, industry experience, technical skills, geographical presence, audit team, audit quality reports, etc., M/s Barwal & Associates, has been recommended to be appointed as the Statutory Auditors of the Company.

M/s Barwal & Associates is a firm of Chartered Accountants registered and empanelled with the Institute of Chartered Accountants of India (ICAI). Barwal consultancy, a group founded in 2008 and headquartered in New Delhi, a premier professional services firm, with the Managing Partners in profession since 2005 and strives to add value to the business of its clients. With specialization in business and transactions advisory services, international taxation including FEMA, deal structuring, funding support, transfer pricing, project financing, corporate support services, management consultancy mergers & acquisitions, valuations, business set up, corporate finance.

Pursuant to Section 139 of the Companies Act, 2013 (the Act) and the Rules framed thereunder, the Company has received written consent from M/s Barwal & Associates. M/s Barwal & Associates satisfy the criteria provided under Section 141 of the Act and that the appointment, if made, shall be in accordance with the applicable provisions of the Act and Rules framed thereunder. As required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, M/s Barwal & Associates, has confirmed that they hold a valid certificate issued by the Peer Review Board of ICAI.

None of the Directors or other Key Managerial Personnel and their relatives, are concerned or interested (financially or otherwise) in this Resolution. The Board recommends the Ordinary Resolution set out at Item No. 2 for the approval of Members.

EXPLANATORY STATEMENT IN RESPECT TO SPECIAL BUSINESS:

Item No. 3: Appointment of secretarial auditor and approval of his remuneration.

Pursuant to the provisions of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and provisions of Section 204 of the Act and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 ("Rules"), the Board of Directors of the Company (the Board), at its meeting held on 01st September, 2025, considering the experience and expertise and based on the recommendation of the Audit Committee, has proposed to the Members of the Company, appointment of M/s Amit H.V. & Associates (ACS No. A48528, COP No. 21725, Peer Review No. 2445/2022), a Practicing Company Secretary as the Secretarial Auditor of the Company on the following terms and conditions:

- A. Term of appointment:** For a term of 5 (Five) consecutive years from April 01, 2025 to March 31, 2030.
- B. Proposed Fees:** Fees of Rs. 20,000/- (Rupees Twenty Thousand only), plus applicable taxes and reimbursement of out-of-pocket expenses on actuals, in connection with the secretarial audit for FY 2025-26 and for subsequent years of the term, such fee as determined by the Board, on recommendation of Audit Committee.
- C. Basis of recommendations:** The recommendations are based on the fulfilment of the eligibility criteria & qualification prescribed under the Act & Rules made thereunder and SEBI Listing Regulations. While recommending the Board of Directors have also considered, experience of the individual, capability, independent assessment, audit experience and also evaluation of the quality of audit work done by him in the past.
- D. Credentials:** Amit H.V. & Associates is a firm of Practicing Company Secretaries (PCS) with over 6 years of experience in the fields of Corporate Laws, Securities Laws, Indirect Tax Laws and Legal Consultancy Services to Non-Govt. entities. With its in-depth legal knowledge and commitment to corporate governance, the firm provides robust and practical compliance solutions to its clients

Amit H.V. & Associates has given his consent to act as Secretarial Auditors of the Company and confirmed that his appointment, if approved would be within the prescribed limits and that he is not disqualified to be appointed as Secretarial Auditor in terms of provisions of the Act & Rules made thereunder and SEBI Listing Regulations.

The Board of Directors of the Company recommends the resolution set out at Item No. 3 for approval of the Members as an Ordinary Resolution.

None of the Director, Key Managerial Personnel, or their respective relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution.

BOARD REPORT

Dear Members,

The financial summary of Shri Krishna Prasadam Limited:-
(Amount in Lacs)

Sr. No.	Particular	Year Ended	
		March 31, 2025	March 31, 2024
		Audited	Audited
1.	Total Income from Operations	0.00	0.00
2.	Net Profit/(Loss) for the period before tax	(1275.59)	(1.36)
3.	Net Profit/(Loss) for the period after tax	(1275.41)	(1.36)
4.	Net Profit/(Loss) for the period	(1275.41)	(1.36)
5.	Paid-up Equity Share Capital	1010.00	1010.00
7.	Outstanding Debt	6.47	98.74
8.	Earnings per share (Basic/Diluted)	(12.63)	(0.01)

DIVIDEND:

Your directors have not declared any dividend during the year under review due to loss incurred.

TRANSFER TO RESERVES:

The Company has transferred the loss amount of Rs. 1275.41 Lacs to Reserves for the period under review.

LISTING INFORMATION

The Company Shares are listed as follows:

Name of Stock Exchanges	Stock Code/Symbol
Bombay Stock Exchange Limited (BSE) Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001	SCRIP CODE: 537954

SHARE CAPITAL:

The issued, subscribed and paid up capital of the Company is Rs. 101000000/- divided into 10100000 equity shares of Rs. 10/- each. There has been no change in the share capital of the Company during the year.

During the financial year 2024-25, the company has given the exit offer to the shareholder pursuant to resolution plan approved by the Hon'able NCLT

However, after the closure of financial year 2025, the following corporate actions has been taken place consequent to which the issued, subscribed and paid up capital of the company is Rs. 2,01,60,000/- divided into 20,16,000 equity shares.

1. Reduction of Share Capital through reduction in Face Value of the shares: The Face Value of existing Equity Shares shall be reduced from Rs.10/- per share to Re.0.10 per share with number of shares issued remaining at same level after the effective date. This would result in issued and paidup capital with 1,01,00,000 Equity shares of Re. 0.10 each with voting rights and aggregate paid up capital of Rs.10,10,000/-;
2. Consolidation of Face value of the shares: After Reduction of Face Value of the existing shares to Re.0.10 per share, the face value of shares will be consolidated to Rs.10 per share which would result

in reduction of the quantity of shares held by existing shareholders by 1/100 th of the existing quantity i.e. the shares of existing shareholders holding 1,01,00,000 Equity Shares will reduce to 1,01,000 Equity Shares. Hence the paid-up share capital of the company will be 1,01,000 Equity Shares of Rs.10 each aggregating to paid up capital of Rs. 10,10,000/-.

3. Allotment of 19,15,000 Equity Shares having Face Value of Rs. 10/- (Rupees Ten Only) each at par, aggregating up to Rs. 1,91,50,000/- (One Crore Ninety-One Lakh Fifty Thousand only) against consideration of funds infused pursuant to the Resolution Applicant i.e. Newage Intermediaries LLP through the Preferential issue basis as per the approved Resolution Plan dated August 1, 2023.

SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES:

Disclosures related to Subsidiary, Associate & Joint Venture Company for Financial Year 2024-25

- Company does not have any Subsidiary, Associate and Joint Venture Company.
- There was no Company become or ceased to Subsidiary, Associate, JVs Company during the year.
- Performance & financial position of the Subsidiary, Associate and Joint Venture company/ies are not to be given because such Companies are not exist.

DIRECTORS RESPONSIBILITY STATEMENT

As required by section 134 (3) (c) of Companies Act 2013. Your Directors state that:

- A. in the preparation of the annual accounts for the year ended March 31, 2025, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- B. the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the profit of the Company for the year ended on that date;
- C. the Directors have taken proper and sufficient care for the 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 fraud and other irregularities;
- D. the Directors have prepared the annual accounts on a 'going concern' basis;
- E. the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
- F. the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

DEPOSIT:

Your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

DETAILS OF SIGNIFICANT AND MATERIALS ORDER PASSED BY THE REGULATORS, COURTS, TRIBUNAL

No significant and material order has been passed by the regulator, courts, tribunals impacting the going concern status and Companies operations in future.

CORPORATE SOCIAL RESPONSIBILITY

Provisions of Corporate Social Responsibility pursuant to the provisions of the section 135 of the Companies Act 2013 is not applicable on our company.

RISK MANAGEMENT

Risk management is the process of identification, assessment, and prioritization, of risk followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid a comprehensive risk assessments and minimization procedure which is reviewed by the audit committee and approved by Board.

RELATED PARTY TRANSACTIONS:

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of the business. There are no materially significant related party transactions made by the company with Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with interest of the company at large.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Company has an optimum mix of Non-Executive and Independent Directors including Woman Director. All the members of the Board are competent and are persons of repute with strength of character, professional eminence, having the expertise in their respective disciplines to deal with the management functions of the company.

The composition of the Board of Directors as on date of this report:

S. No.	Name of Director	DIN	Date of Appointment	Designation
1	Suryakant Gupta	06606258	26/09/2023	Independent Director
2	Ekta Sharma	08772631	26/09/2023	Independent Director
3	Shubham Agarwal	07228629	25/09/2023	Managing Director
4	Hitesh Sharma	10649130	30/12/2024	Non-Executive - Nominee Director

KEY MANAGERIAL PERSONNEL

The Key Managerial Personnel (KMP) in the Company as per Section 2(51) and 203 of the Companies Act, 2013 are as follows:-

Mr. Shubham Agarwal:- Managing Director (DIN: 07228629)

Mr. Shivshankar Gadekar:- Chief Financial Officer

On 25th May, 2025, Mr. Saurabh Kumar Sharma, has resigned from the post of Company Secretary and Compliance Officer. Your company is in the process of finalisation of a good candidate for the post of

Company Secretary and Compliance Officer for our company. We will duly inform to you once we appoint any good candidate.

NUMBER OF BOARD MEETINGS OF BOARD OF DIRECTORS.

The Board of Directors duly met six times during the financial year 2024-25 for which proper notices were given and the proceedings were properly recorded in the Minutes Book maintained for the purpose:

1st Board Meeting – 07.06.2024

2nd Board Meeting -15.06.2024

3rd Board Meeting- 09.09.2024

4th Board Meeting- 02.12.2024

5th Board Meeting- 22.01.2025

6th Board Meeting – 31.03.2025

REMUNERATION OF THE DIRECTORS/ KEY MANAGERIAL PERSONNEL (KMP)/ EMPLOYEES:

No Directors/ Key Managerial Personnel are drawing any remuneration. Hence, the information required pursuant to Section 197 read with Rule 5 (1) (i) of The Companies (Appointment and Remuneration) Rules, 2014 in respect of ratio of remuneration of each director to the median remuneration of the employees of the Company for the Financial year is not given.

DECLARATION BY INDEPENDENT DIRECTORS:

The Company has received necessary declaration from each Independent Director under Section 149 (7) of the Companies Act, 2013, that they meet the criteria of independence laid down in Section 149(6) of the Companies Act, 2013.

MEETING OF INDEPENDENT DIRECTORS:

The Company's Independent Directors did not met during the reporting period as company received the NCLT Order and company in process to comply with all the applicable provisions of all the applicable laws.

DISCLOSURE RELATING TO REMUNERATION OF DIRECTORS, KEMANAGERIAL PERSONNEL AND PARTICULARS OF EMPLOYEES

No Directors/ Key Managerial Personnel are drawing any remuneration. Hence, the information required pursuant to Section 197 read with Rule 5 (1) (i) of The Companies (Appointment and Remuneration) Rules, 2014 in respect of ratio of remuneration of each director to the median remuneration of the employees of the Company for the Financial year is not given.

DISCLOSURE BY INDEPENDENT DIRECTORS

All Independent Directors have given declarations that they meet the criteria of independence as laid down under section 149(6) of the Companies Act, 2013 and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

BUSINESS RISK MANAGEMENT:

Since the Company does not have any significant business activities, hence the Business Risk is at the Minimal Level. Hence, no major risk factors are envisaged except for:

- a. Government Policies
- b. Human Resource Risk

AUDITORS AND AUDITORS' REPORT:

M/s. A K P S & CO., Chartered Accountants, indore, FRN: 009710C, has resigned from the office of the Statutory Auditors of the Company by way of casual vacancy. Further in this 16th AGM new auditor M/s Barwal & Associates has been appointed from the conclusion of this AGM until the conclusion of the AGM will held in the calendar year 2030.

The observations made by the Auditors' in their Auditors' Report and the Notes on Accounts referred to in the Auditors' Report are self-explanatory and do not call for any further comments.

SECRETARIAL AUDIT AND SECRETARIAL AUDITORS' REPORT:

Pursuant to provisions of section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Every listed company and any public company with a paid-up share capital of ₹50 crores or more or a revenue of ₹250 crores or more is required to perform a secretarial audit under Section 204 of the Companies Act, 2013. Ms. Payal Paras appointed as a Secretarial Auditor of the company. The audit report did not contain any qualification. The report in form MR-3 is annexed as annexure to the Boards Report.

COST AUDITOR AND COST AUDIT REPORT:

Cost Audit is not applicable to your Company.

INTERNAL CONTROL SYSTEMS:

As there are no significant business activities hence there was no systems set up for Internal Controls.

EXTRACT OF ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3) (a) of the Companies Act 2013, the Annual Return as on 31st March 2024 is available on the website of the Company at <https://shrikrishnaprasadam.in/>.

MANAGEMENT DISCUSSION AND ANALYSIS:

Management Discussion and Analysis forms part of the Annual Report to the shareholders and it includes discussion on matters as required under the provisions SEBI (LODR) Regulation, 2015 forming part of this report is annexed herewith.

CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

The Company has not developed and implemented any Corporate Social Responsibility initiative under the provisions of Section 135 of the Companies Act, 2013, read with Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014, as the said provisions are not applicable.

PARTICULARS OF EMPLOYEES:

In terms of the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is not required to be given as there were no employees coming within the purview of this section.

CORPORATE GOVERNANCE REPORT:

In pursuance to Regulation 15 (2) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the company has duly filed the corporate governance report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The details of conservation of energy, technology absorption etc. as required to be given under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, are not applicable to Company, as our Company has not carried out in the manufacturing activities.

The foreign exchange earning on account of the operation of the Company during the year was Rs. Nil.

VIGIL MECHANISM:

The Company has adopted a Vigil Mechanism Policy uploaded in our website.

GENERAL:

The Board of Directors state that no disclosure or reporting is required in respect of the following matters as there were no transactions or applicability pertaining to these matters during the year under review:

- i) Fraud reported by the Auditors to the Audit Committee or the Board of Directors of the Company.
- ii) Payment of remuneration or commission from any of its subsidiary companies to the Managing Director/ Whole Time Director of the Company.
- iii) Voting rights which are not directly exercised by the employees in respect of shares for the subscription/ purchase of which loan was given by the Company (as there is no scheme pursuant to which such persons can beneficially hold shares as envisaged under section 67(3)(c) of the Companies Act, 2013).
- iv) Details of any application filed for corporate insolvency under Corporate Insolvency Resolution Process under the Insolvency and Bankruptcy Code, 2016.
- v) One time settlement of loan obtained from the banks or financial institutions.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy against sexual harassment in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules framed thereunder. The Company has not received any sexual harassment related complaints during the year.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The details of the Loans and Guarantees given during the year under review falling under Section 186 of the Companies Act, 2013 is given along with this report. The details of Investments are as mentioned in the notes of financial statements. During the year under review, the company has not provided any security falling within in purview of Section 186.

MATERIAL CHANGES AND COMMITMENTS IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

No material changes and commitments affecting the financial position of the company have occurred between the end of financial year to which the financial statements relate and the date of the Directors' Report.

SIGNIFICANT ORDERS PASSED BY THE REGULATORS, COURTS OR TRIBUNALS IMPACTING GOING CONCERN AND COMPANY'S OPERATIONS:

The National Company Law Tribunal, New Delhi passed the order under section 30(6) of Insolvency And Bankruptcy Code, 2016 for Insolvency Resolution Process for Corporate Persons.

1. Took note of Promoter Reclassification.

In 2022, a Corporate Insolvency Resolution Process (CIRP) was initiated against the Company. During the process, seven (7) entities submitted expressions of interest. Among them, the resolution plan submitted by M/s Newage Intermediaries LLP was approved by both the Committee of Creditors and the Hon'ble National Company Law Tribunal (NCLT), New Delhi Bench.

Following the approval of the resolution plan on 14th July 2023, M/s Newage Intermediaries LLP was appointed as the new promoter of the Company, effective from the date of the NCLT's approval.

As a result, the erstwhile promoters and promoter group—namely Mr. Kulbhushan Parashar, Mrs. Harpreet Parashar, M/s Kulbhushan Parashar HUF, M/s KPCorp Consultants Private Limited, M/s Corporate CapitalVentures Private Limited, —have been reclassified as public. They no longer hold any control, interest, or association with the Company.

2. Took note of the Resolution Plan.

We would like to inform you that the company from last 2 years, have taken various steps towards the implementation of the resolution plan and start the trading of the company and make the company compliant with the applicable provisions, The company has taken the following steps till the date of AGM:

1. The Exit Offer (Hereinafter referred as "Offer Letter" or "Exit Offer") in pursuance of Order dated July 14, 2023 passed by the Hon'ble National Company Law Tribunal (NCLT), New Delhi Court-VI in IA No. 5343/ND/2022 in CPIOB 227/ND/2021 and in terms of the approved Resolution Plan under section 31(1) of the Insolvency and Bankruptcy Code, 2016, in respect of providing exit option to Shareholders.
2. Reduction of Share Capital through reduction in Face Value of the shares: The Face Value of existing Equity Shares shall be reduced from Rs.10/- per share to Re.0.10 per share with number of shares issued remaining at same level after the effective date. This would result in issued and paidup capital with 1,01,00,000 Equity shares of Re. 0.10 each with voting rights and aggregate paid up capital of Rs.10,10,000/-;
3. Consolidation of Face value of the shares: After Reduction of Face Value of the existing shares to Re.0.10 per share, the face value of shares will be consolidated to Rs.10 per share which would result in reduction of the quantity of shares held by existing shareholders by 1/100 th of the existing quantity i.e. the shares of existing shareholders holding 1,01,00,000 Equity Shares will reduce to 1,01,000 Equity Shares. Hence the paid-up share capital of the company will be 1,01,000 Equity Shares of Rs.10 each aggregating to paid up capital of Rs. 10,10,000/-.
4. Allotment of 19,15,000 Equity Shares having Face Value of Rs. 10/- (Rupees Ten Only) each at par, aggregating up to Rs. 1,91,50,000/- (One Crore Ninety-One Lakh Fifty Thousand only) against consideration of funds infused pursuant to the Resolution Applicant i.e. Newage Intermediaries LLP through the Preferential issue basis as per the approved Resolution Plan dated August 1, 2023.

5. Applied for the Revocation of Suspension of Trading on Shares of the Company.

The Company will take other various measures as per the resolution plan approved by the Hon'able NCLT.

ACKNOWLEDGEMENT:

Your Directors would like to express their sincere appreciation for the assistance and co- operation received from the Banks, Government Authorities, Customers, and Shareholders during the year. Your directors also wish to take on record their deep sense of appreciation for the committed services of the employees at all levels, which has made our Company successful in the business.

**By Order of the Board
For Shri Krishna Prasadam Limited**

Sd/-

Shubham Agarwal
Managing Director
DIN: 07228629

Place: Delhi
Date: 01.09.2024

Annexure to Director's Report

MANAGEMENT DISCUSSION ANALYSIS REPORT

Outlook:

As you all know, Shri Krishna Prasadam Limited (hereinafter refer to as "SKPL" or "Company") is listed public company incorporated on 28.05.2009 under the provision of Companies Act, 1956, with the object of the dealing in rudraksha, beads, tulsi, gems, diamonds, jewellers and precious stone. Later on, the company has changed its main object to trading in agriculture products and Real Estate business.

SKPL was under Corporate Insolvency Resolution Process ('CIRP'). Hon'ble NCLT, New Delhi bench approved resolution plan of M/s Shri Krishna Prasadam Limited vide its order dated July 14, 2023. This will help Corporate Debtor to utilize all the existing resources of the resolution applicant and ultimately to start the business with the experience and expertise of Resolution Applicant and their Promoters.

I would like to inform you that the company from last 2 years, have taken various steps towards the implementation of the resolution plan and start the trading of the company and make the company compliant with the applicable provisions

Internal Controls Systems and their adequacy:

The company taking various steps to establish internal control systems to ensure operational efficiency, protection and conservation of resources, accuracy and promptness in financial reporting and compliance of law and regulations. The internal control system is supported by the internal audit process. The Internal Auditor reviews and ensures that the audit observations are acted upon. The Audit Committee of the Board reviews the Internal Audit reports and the adequacy and effectiveness of internal controls.

Human Resources:

The relationship with the employees continues to be cordial. The Company recognizes the importance and contribution of its employees for its growth and development and constantly endeavors to train nurture and groom its people. The Company puts emphasis on attracting and retaining the right talent. The company places emphasis on training and development of employees at all levels and has introduced methods and practices for Human Resource Development.

Cautionary Statement:

Statements in this Management Discussion and Analysis describing the company's objectives, projections, estimates and expectations may be forward looking statement within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied.

Place: Delhi

By Order of the Board
For Shri Krishna Prasadam Limited

sd/-

Shubham Agarwal
Managing Director
Date: 01.09.2025

PAYAL PARAS & Co.

Practicing Company Secretaries

Address: 823, Kundan Nagar, Near CAT Road Indore (MP) - 452013

Contact No.-8770222499|Email: cspayalparas@gmail.com

FORM NO. MR.3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies
(Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

SHRI KRISHNA PRASADAM LIMITED

CIN: L70200DL2009PLC190708

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

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **SHRI KRISHNA PRASADAM LIMITED** (CIN: L70200DL2009PLC190708) (hereinafter called "the Company").

The Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts and statutory compliances to express my opinion thereon.

By an order passed by National Company Law Tribunal - Delhi dated 14th July 2023, Corporate Insolvency Resolution Process has been initiated for the Company. Mr. Jaswant Singh was appointed as Resolution Professional.

Based on Management Representation Letter given by the Company relating to maintenance of the Company's statutory registers, books, papers, minute books, forms and returns filed and other records maintained by the Company and the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on **31st March, 2025** complied with the statutory provisions listed hereunder and also that the Company has followed proper Board-processes and has required compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

Further, on basis of Management Representation letter provided by the Company, the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on **31st March, 2025** according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the Rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder for compliance to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings- **Not Applicable to the Company;**

PAYAL PARAS & Co.

Practicing Company Secretaries

Address: 823, Kundan Nagar, Near CAT Road Indore (MP) - 452013

Contact No.-8770222499|Email: cspayalparas@gmail.com

- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 -;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015-;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 - **Not Applicable to the Company;**
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021- **Not Applicable to the Company;**
 - (e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client -;
 - (f) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - **Not Applicable to the Company;**
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 - **Not Applicable to the Company;**
 - (h) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - **Not Applicable to the Company;**
- (vi) The Company has complied with the provisions of the applicable general laws, rules, regulations and guidelines.

I have also examined compliance with the applicable clauses of the following:

- i. Secretarial Standards with regard to Meeting of Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India; and
- ii. SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015-;

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except following:

- 1. Regulation 27(2)(a) of SEBI (LODR) regulation, 2015- Corporate Governance report for the Quarter ended on 31st March 2025 was filed after 21 days from the end of quarter;
- 2. Regulation 31(1)(b) of SEBI (LODR) regulation, 2015- Shareholding Patters for the Quarter ended on 31st March 2025 was filed after 21 days from the end of quarter;
- 3. Regulation 33(3)(a) of SEBI (LODR) regulation, 2015- Quarterly financial results was not filed;
- 4. Company has not paid listing fees to the Stock exchange;

PAYAL PARAS & Co.

Practicing Company Secretaries

Address: 823, Kundan Nagar, Near CAT Road Indore (MP) - 452013

Contact No.-8770222499|Email: cspayalparas@gmail.com

5. Company has not paid Annual Custodial fees to stock exchange;
6. Company has not maintained proof of dispatch of Annual report to the shareholders whose e mail ids not registered with the Company for the period ended on 31st March 2024.

I further report that there are adequate systems and processes in the Company commensurate with its size and operations, to monitor and ensure compliance with applicable laws, rules, regulations and guidelines. As informed, the Company has responded appropriately to communication received from various statutory / regulatory authorities including initiating actions for corrective measures, wherever found necessary.

I further report that the trading of the Company is suspended on the Stock exchange.

I further report that during the audit period, other than that mentioned in this report, no specific events/actions have taken place, having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines and standards:

I further report that the compliance by the Company for the applicable Financial Laws like Direct Taxes, Indirect Taxes and the compliance of the Accounting Standards and the annual financial statements, Cost Records has not been reviewed in this audit report, since the same have been subject to the statutory financial audit/cost audit by other designated professionals.

**For, Payal Paras & Co.
Company Secretaries**

CS Payal Paras

ACS: A67359| COP: 25656

PR Certificate no. 7158/2025

UDIN: A067359G001130157

Date: 01st September 2025

Note: This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

Disclaimer:

- The above certificate is based on Audited Financial Statements and Director's Report of the company as on 31st March, 2025 and issued on the basis of the documents examined on sampling basis and representation letter provided by management.
- Maintenance and kept in safe custody of statutory and secretarial records and compliance of the provisions of Corporate and other applicable laws, rules, regulations, etc. is the responsibility of the management of the Company.
- All the documents & records have been delivered to and in possession of the Company after our aforesaid examination.
- I however disclaim any responsibility on account of my implications, decisions or action taken on the basis of any inadvertent mistake in the said certificate.

PAYAL PARAS & Co.

Practicing Company Secretaries

Address: 823, Kundan Nagar, Near CAT Road Indore (MP) - 452013

Contact No.-8770222499|Email: cspayalparas@gmail.com

Annexure A

To,

The Members,

SHRI KRISHNA PRASADAM LIMITED

CIN: L70200DL2009PLC190708

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

My Secretarial Audit Report of even date is to be read along with this letter.

1. The compliance of provisions of all laws, rules, regulations, standards applicable to **SHRI KRISHNA PRASADAM LIMITED** (hereinafter called 'the Company') is the responsibility of the management of the Company. My examination was limited to the verification of records and procedures on test check basis for the purpose of issue of the Secretarial Audit Report.
2. Maintenance of secretarial and other records of applicable laws is the responsibility of the management of the Company. Our responsibility is to issue Secretarial Audit Report, based on the audit of the relevant records maintained and furnished to me by the Company, along with explanations where so required.
3. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial and other legal records, legal compliance mechanism and corporate conduct. Further, part of the verification was done on the basis of electronic data provided to me by the Company and on test check basis to ensure that correct facts as reflected in secretarial and other records produced to us. I believe that the processes and practices I followed, provides a reasonable basis for my opinion for the purpose of issue of the Secretarial Audit Report.
4. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
5. Wherever required, I have obtained the management representation about list of applicable laws, compliance of laws, rules and regulations and major events during the audit period.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For, Payal Paras & Co.
Company Secretaries

CS Payal Paras

ACS: A67359| COP: 25656

PR Certificate no. 7158/2025

UDIN: 067359G001130157

Date: 1st September 2025

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.

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

Place: Indore
Date: 08-08-2025

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.

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 clause3(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.
- (vii) 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.

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

Place: Indore

Date: 08-08-2025

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:–

- a. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- b. 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
- c. 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.

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

Place: Indore

Date: 08-08-2025

CA Dr. Ashok Pahwa
Partner
M No-077665

UDIN-25077665BMOENQ7745

SHRI KRISHNA PRASADAM LIMITED

CIN: - L70200DL2009PLC190708

Balance Sheet

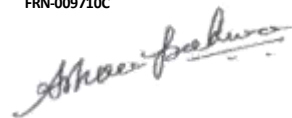
As On 31-Mar-2025

(Rupee in Lakhs)

S. No.	Particulars	Notes	As On 31-Mar-2025	As On 31-Mar-2024
ASSETS				
Non-Current Asset				
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	9	-	851.14
	Deferred Tax Asset (Net)	14	0.06	0.06
Current Assets				
a	Inventories	5	-	465.12
b	Financial Assets	3	-	-
c	Trade Receivable	6	-	46.59
d	Cash & Cash Equivalent	7	0.57	3.24
e	Other Bank Balances	8	-	-
f	Other Current Assets	9	0.50	-
Total Assets			1.27	1,366.34
EQUITY & LIABILITIES				
Equity				
a	Equity Share Capital	0	1,010.00	1,010.00
b	Other Equity	1	-1,017.62	256.79
Non-Current Liabilities				
Financial Liabilities				
a	Borrowings	2	6.47	98.74
b	Trade Payables	3	-	-
c	Other Current Liabilitie	5	2.42	0.40
	Deferred Tax Liability (Net)	4	-	-
Current Liabilities				
c	Other Current Liabilities		-	0.41
Total Assets			1.27	1,366.34

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

AS PER OUR REPORT OF EVEN DATE

SHUBHAM AGARWAL
DIRECTOR
DIN: 07228629EKTA SHARMA
DIRECTOR
DIN: 08772631SHIVSHANKAR GADEKAR
CFOFOR A K P S & CO.
CHARTERED ACCOUNTANTS
FRN-009710CCA (DR) ASHOK PAHWA
PARTNER
M N: 077665Place : Delhi
Date : 08-08-2025Place : Indore
Date : 08-08-2025
UDIN-25077665BMOENQ7745

SHRI KRISHNA PRASADAM LIMITED**CIN: - L70200DL2009PLC190708****Balance Sheet**

For period ended on 31-Mar-2025

(Rupee in Lakhs)

S. No.	Particulars	Notes	As On 31-Mar-2025	As On 31-Mar-2024
Income				
a	Revenue from Operations	16	-	-
b	Other Income	17	-	0.29
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	-	0.69
d	Finance Costs	21	0.00	-
e	Depreciation and Amortisation Expense	1	0.21	-
f	Other Expenses	22	1,275.38	0.96
Total Expenses			1,275.59	1.65
Profit/(Loss) Before Exceptional Item and Tax			(1,275.59)	(1.36)
Exceptional Item (Net of Tax)			-	-
Profit/(Loss) Before Tax			(1,275.59)	(1.36)
Tax Expense				
a	Current Tax Expense / Excess or (Less)		(0.19)	-
b	Provision of Tax		-	-
b	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)
Earnings Per Share of Rs 10 each fully paid				
Basic			(12.63)	(0.01)
Diluted			(12.63)	(0.01)
Notes to Financial Statements				
		1-25		
Significant Accounting Policies				
		24		

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

SHRI

AS PER OUR REPORT OF EVEN DATE ATTACHED

FOR A K P S & CO.
CHARTERED ACCOUNTANTS
FRN-009710C

SHUBHAM AGARWAL

EKTA SHARMA

SHIVSHANKAR GADEKAR

CA (DR) ASHOK PAHWA

DIRECTOR

DIRECTOR

CFO

PARTNER

DIN: 07228629

DIN: 08772631

M N: 077665

Place : Delhi

Place : Indore

Date : 08-08-2025

Date : 08-08-2025
UDIN-25077665BMOENQ7745

SHRI KRISHNA PRASADAM LIMITED
CIN: - L70200DL2009PLC190708
Balance Sheet
For Period Ended on 31-Mar-2025

		(Rupee in Lakhs)	
S. No	Particulars	As On 31-Mar-2025	As On 31-Mar-2024
I	<u>Cash Flow From Operating Activity</u>		
	Net Profit / (Loss) After Tax	(1,275.41)	(1.36)
	<u>Adjustments for</u>		
	Depreciation and Amortisation	0.21	-
	Interest Income	-	(0.29)
	Deferred Tax	-	-
	Operating profit / (loss) before working capital Changes	(1,275.20)	(1.65)
	<u>Changes in working capital</u>		
	Adjustments for (increase) / decrease in operating assets		
	Change in value of assets	1,362.34	-
	Financial Assets	-	23.36
	Trade Receivable	-	(46.59)
	Other Bank Balances	-	-
	Other Current Assets	-	-
	Adjustments for increase / (decrease) in operating liabilities		
	Change in value of Liability	(92.77)	-
	Other Current Liabilities	1.61	(0.50)
	<u>Net cash flow from / (used in) operating Activities (A)</u>	(4.01)	(25.38)
II	<u>Cash Flow From Investing Activity</u>		
	Investment in Capital Expenditure	(0.15)	-
	Interest on fixed deposits	-	-
	<u>Net cash flow from / (used in) Investing Activities (B)</u>	(0.15)	-
III	<u>Cash Flow From Financing Activity</u>		
	Proceeds From Equity Shares / Preference Shares	-	-
	Proceeds From Borrowings	0.50	27.81
	Finance Cost	-	0.29
	Proceeds From Other Equity	1.00	-
	<u>Net cash flow from / (used in) Financing Activities (C)</u>	1.50	28.11
D	Net increase / decrease in cash & cash equivalent (A+B+C)	(2.66)	2.73
E	Cash & Cash Equivalent at the Beginning of Year	3.24	0.51
	Cash & Cash Equivalent at the End of Year (D+E)	0.57	3.24

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

Date : 08-08-2025

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



SHUBHAM AGARWAL
DIRECTOR
DIN: 07228629
Place : Delhi
Date : 08-08-2025

EKTA SHARMA
DIRECTOR
DIN: 08772631

SHIVSHANKAR GADEKAR
CFO

CA (DR) JASHOK PAHWA
PARTNER
M N: 077665
Place : Indore
Date : 08-08-2025
UDIN-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 ???????? to the member of the company.

Place : Indore
Date : 08-08-2025

SHRI KRISHNA PRASADAM LIMITED
CIN: - L70200DL2009PLC190708
Balance Sheet
For year ended on 31-Mar-2025

A. Equity Share Capital

	(Rupee in Lakhs)	
Particulars	31-03-25	31-03-24
Balance at the beginning for the year	1,010.00	1,010.00
Changes in Capital During the Year	-	-
Balance at the end of the year	1,010.00	1,010.00

B. Other Equity

	(Rupee in Lakhs)				
Particulars	Security Premium	Retained earnings	Preference Share Capital	Other Equity	Total Other Equity
Balance as on 31-March-2023 after Ind AS Adjustments	31.61	1.54	-	-	33.15
Newage Intermediaries LLP	-	-	-	225.00	225.00
Addition / Deduction during the year	-	(1.37)	-	-	(1.37)
Profit/ (Loss) for the Year	-	-	-	-	-
Closing balance as on 31-March-2024	31.61	0.17	-	225.00	256.79
Additions in Newage Intermediaries LLP	-	-	-	1.00	1.00
Addition / Deduction during the year	-	-	-	-	-
(Preference share converted during the year into equity shares)					
Profit/ (Loss) for the Year	-	(1,275.41)	-	-	(1,275.41)
Closing balance as on 31-March-2025	31.61	(1,275.24)	-	226.00	(1,017.62)



SHRI KRISHNA PRASADAM LIMITED

CIN: - L70200DL2009PLC190708

Balance Sheet as on 31-Mar-2025

1. Property, Plant and Equipment

(Rupee in Lakhs)

Particulars	Gross Carrying Value			Accumulated Depreciation & Amortization			Net carrying amount as on	
	As on 1-Apr-2024	Additions During the Year	As on 31-Mar-2025	Upto 1-Apr-2024	Depreciation During the Year	Upto 31-Mar-2025	31-03-25	31-03-24
Furniture & Fixtures	0.12	(0.12)	-	-	-	-	-	0.12
Previous Year	0.12	-	0.12	-	-	-	0.12	0.12
Office Equipments	0.07	(0.07)	-	-	-	-	-	0.07
Previous Year	0.07	-	0.07	-	-	-	0.07	0.07
Vehicles	0.01	(0.01)	-	-	-	-	-	0.01
Previous Year	0.01	-	0.01	-	-	-	0.01	0.01
Software SDD	-	0.15	0.15	-	0	0.02	0.13	-
Previous Year	-	-	-	-	-	-	-	-
Computer	-	0.20	0.20	-	0	0.19	0.01	-
Previous Year	-	-	-	-	-	-	-	-
Total	0.20	0.15	0.15	-	0	0.21	0.14	0.20
Previous Year	0.20	-	0.20	-	-	-	0.20	0.20



2. Capital Work In Progress

(Rupee in Lakhs)

Particulars	As on 31-Mar-2025	As on 31-Mar-2024
Others	-	-
Total	-	-

Explanatory Notes:

3. Financial Assets

Particulars	As on 31-Mar-2025		As on 31-Mar-2024	
	Non-Current	Current	Non-Current	Current
Fixed Deposits	-	-	-	23.36
Addition During the year	-	-	-	-
(Deduction) During the year	-	-	-	(23.36)
Total	-	-	-	-

Explanatory Note:

Fixed Deposits are held by company for a period less than 12 Months, Hence Classified as current.

4. Investments

Particulars	As on 31-Mar-2025		As on 31-Mar-2024	
	Non-Current	Current	Non-Current	Current
Shares	-	-	-	-
Fixed Deposits	-	-	-	-
Addition During the year	-	-	-	-
(Deduction) During the year	-	-	-	-
Total	-	-	-	-

Explanatory Note:

5. Inventories

(as physically verified by the management)

Particulars	As on 31-Mar-2025	As on 31-Mar-2024
Raw Material	-	-
Finished Goods	-	465.12
Total	-	465.12

Explanatory Note:

Inventories are valued at Historical Cost.

6. Trade Receivable

Particulars	As on 31-Mar-2025	As on 31-Mar-2024
Considered Good (Less Than Six Months)		
Domestic Sales		
More Than Six Months	-	-
Less Than Six Months	-	-
Export Sales		
More Than Six Months	-	-
Less Than Six Months	-	-
Others-Advance to Creditors	-	46.59
Total	-	46.59

7. Cash & Cash Equivalent

Particulars	As on 31-Mar-2025	As on 31-Mar-2024
Cash In Hand	-	-
(as physically verified by the management)		
In Banks	0.57	3.24
Total	0.57	3.24

8. Other Bank Balances

Particulars	As on 31-Mar-2025	As on 31-Mar-2024
Bank Deposit for BG	-	-
Total	-	-



9. Other Current Assets

Particulars	As on 31-Mar-2025		As on 31-Mar-2024	
	Non-Current	Current	Non-Current	Current
Prepaid Bank Charges	-	-	-	-
Short Term Loans & Advances	-	-	562.63	-
Recoverable From GST Authorities	-	0.50	1.69	-
long term Term Loans & Advances	-	-	-	-
Total Loan and advances	-	0.50	564.33	-
Appeal Deposit	-	-	-	-
Appeal Deposit - Sales Tax	-	-	-	-
Income Tax	-	-	-	-
Deposit With Tax Authorities	-	-	-	-
TDS	-	-	0.05	-
Income Tax Refundable	-	-	0.00	-
Security Deposit	-	-	-	-
Miscellaneous Assets	-	-	13.44	-
Total	-	0.50	577.82	-

Explanatory Note:
Interest Free

SubNote

Particulars	As on 31-Mar-2025		As on 31-Mar-2024	
	Non-Current	Current	Non-Current	Current
CGST	-	0.07	-	-
SGST	-	0.07	-	-
IGST	-	0.36	-	-
Cervant input tax recivable	-	-	1.69	-
Total	-	0.50	1.69	-

10. Equity Share Capital

Particulars	As on 31-Mar-2025		As on 31-Mar-2024	
	No. Of Shares	Amount	No. Of Shares	Amount
Authorised Share Capital (Rs. 10 / Share)	-	-	-	-
Issued, Subscribed and Fully Paid Par Value Per Share (Rs. 10)	101.00	1,010.00	101.00	1,010.00
<hr/>				
Particulars	As on 31-Mar-2025		As on 31-Mar-2024	
	No. Of Shares	Amount	No. Of Shares	Amount
Reconciliation of No. Of Shares & Share Capital Outstanding:				
Opening Share Capital	101.00	1,010.00	101.00	1,010.00
Add: No. of Share, Share Capital Issued/Subscribed during the Year	-	-	-	-
Closing Share Capital	101.00	1,010.00	101.00	1,010.00
<hr/>				
Particulars	As on 31-Mar-2025		As on 31-Mar-2024	
	No. Of Shares	% Holding	No. Of Shares	% Holding
Shares in the Company held by Shareholder holding more than 5%				
SURYAKANT GUPTA	-	-	-	-
EKTA SHARMA	-	-	-	-
Total	-	-	-	-

11. Other Equity As on 31-Mar-2025

Particulars	Other Equity	Security Premium	Preference Share Capital	Retained earnings	Total Other Equity
Balance at on 31-March-2023 after Ind AS					
Adjustments	-	31.61	-	1.54	33.15
Newage Intermediaries LLP	225.00	-	-	-	225.00
Addition / Reduction during the year	-	-	-	-	-
Profit/ (Loss) for the Year	-	-	-	(1.37)	(1.37)
Closing balance as on 31-March-2024	225.00	31.61	-	0.17	256.79
Addition / Reduction during the year	-	-	-	-	-
Additions in Newage Intermediaries LLP	1.00	-	-	-	1.00
Profit/ (Loss) for the Year	-	-	-	(1,275.41)	(1,275.41)
Closing balance as on 31-March-2025	226.00	31.61	-	(1,275.24)	(1,017.62)



12. Borrowings

Particulars	As on 31-Mar-2025		As on 31-Mar-2024	
	Non-Current	Current	Non-Current	Current
Term Loan - From Banks	-	-	-	-
Term Loan - Others	6.47	-	98.74	-
Bank - Cash Credit	-	-	-	-
Total	6.47	-	98.74	-

Notes:

Term Loan Others are interest free unsecured loans payable as per convenience of the company

13. Trade Payables

Particulars	As on 31-Mar-2025		As on 31-Mar-2024	
	Non-Current	Current	Non-Current	Current
sundry creditors	-	-	-	-
For Service	-	-	-	-
For Transportation	-	-	-	-
For Miscellaneous / (Receivable)	-	-	-	-
Advance From Debtors	-	-	-	-
Total	-	-	-	-

@ The Company has not received the required information from Suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006.Hence disclosures, if any, relating to amounts unpaid as at the year end together with interest paid/payable as required under the said Act have not been

14. Deferred Tax (Net)

Particulars	As on 31-Mar-2025		As on 31-Mar-2024	
Opening Deferred Tax Liability		0.06		0.06
Current Year Timing Difference		-		-
Total Deferred tax Liability/(Asset)		0.06		0.06

15. Other Current Liabilities

Particulars	As on 31-Mar-2025		As on 31-Mar-2024	
	Non-Current	Current	Non-Current	Current
Statutory Dues Payable				
Employee Related	-	-	-	-
IGST	-	-	-	-
CGST & SGST	-	-	-	-
Sales Tax / (Receivable)	-	-	-	-
TDS Payable	-	0.24	-	-
Income Tax Payable	-	-	0.03	-
Current Income tax	-	-	0.21	-
Provision for gratuity	-	-	-	-
Expenses Payable	-	-	-	-
Advance for expenses	-	-	(0.06)	-
Director's Sitting Fees	-	-	-	-
Salary Payable	-	-	0.22	-
Tour Expenses - Employee / (Receivable)	-	-	-	-
Electricity expenses Payable	-	-	-	-
Advance to Parties / (Payable)	-	-	-	-
AKPS & Co	-	2.18	-	-
Total	-	2.42	0.40	-



16. Revenue From Operations

(Rupee in Lakhs)

Particulars	As On 31-Mar-2025	As On 31-Mar-2024
Fan Sales		
Domestic	-	-
Export	-	-
SEZ	-	-
IGST Sales	-	-
Less: Sales Return	-	-
Packing & Forwarding	-	-
Total	-	-

17. Other Income

Particulars	As On 31-Mar-2025	As On 31-Mar-2024
Consultancy Income	-	-
<u>Interest Income</u>		
MPSEB	-	-
Deposit with bank	-	0.29
Creditors Written Back	-	-
Prior period item (Income) (NET)	-	-
Foreign Exchange Gain	-	-
Excess/short Provision For Income Tax	-	-
ROUND OFF	-	-
Total	-	0.29

18. Cost of Material Consumed

Particulars	As On 31-Mar-2025	As On 31-Mar-2024
Opening Stock of RM	-	-
Add:		
Purchases		
Manufacturing	-	-
Electrical	-	-
Packing & Forwarding	-	-
Manufacturing Expenses		
Job Work Charges	-	-
Transporation	-	-
Rent	-	-
Other Expenses	-	-
Power & Fuel	-	-
Less:		
Closing Stock of RM	-	-
Total	-	-

19. Changes in Inventories of Finished Goods & Work In Progress

Particulars	As On 31-Mar-2025	As On 31-Mar-2024
Closing Stock Of Finished Goods & Work In Progress	-	-
Opening Stock Of Finished Goods & Work In Progress	-	-
Total	-	-



20. Employee benefits expense

Particulars	As On 31-Mar-2025	As On 31-Mar-2024
Salaries & Wages	-	0.54
Welfare Expense	-	-
Bonus	-	-
Gratuity	-	-
Director Remuneration	-	0.15
Total	-	0.69

21. Finance costs

Particulars	As On 31-Mar-2025	As On 31-Mar-2024
Interest Expense	-	-
Commission & Other Charges	0.00	-
Total	0.00	-

22. Other Expenses

Particulars	As On 31-Mar-2025	As On 31-Mar-2024
<u>Administrative Expense</u>		
Professional & Consultancy		
Consultancy Charges	1.10	-
Independent Director's Seating Fees	0.50	-
Legal Fees	32.61	-
Valuation Expencse	-	0.96
Rent	0.12	-
CDSL Charges	1.86	-
RTA Services	0.65	-
Advertisement expense	0.12	-
Balance written off	1,237.11	-
<u>Payment to Auditor</u>		
Audit Fees	1.32	-
Tax audit fees	-	-
Total	1,275.38	0.96

Explanatory Note:

Provision for Audit fees is not incorporated in the books as the same liable for TDS and all these activities are complied by the company after the specified due dates for compliance of tds hence all the expenses will be booked in the financial year 2024-25.



Note 23. FAIR VALUE MEASUREMENTS

a) Financial instruments by category

PARTICULARS	March,31, 2025			(Amount in Rupee) March,31, 2024		
	FVOCI	Amortised Cost	Cost	FVOCI	Amortised Cost	Cost
Financial Assets						
Investments	-			-		
Loans		0.50			-	
Trade Receivable		-			46.59	
Cash and cash equivalents		0.57			3.24	
Other Current Financial Assets		-			-	
Total		1.07	-	-	49.83	-
Financial Liabilities						
Long term Borrowings		6.47			98.74	
Trade Payables		-			-	
Other current financial liabilities		-			0.41	
Total	-	6.47	-	-	99.15	-

FAIR VALUE HIERARCHY

(a) This section explain the judgements and estimates made in determining the fair values of the financial instruments. To provide an indication about the reliability of the inputs used in determining fair value. The Company has classified its financial instruments into the three levels prescribed under the accounting standard

Financial assets and liabilities measured at fair value

PARTICULARS	March,31, 2025			March,31, 2024		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial Assets						
Investments	-		-	-		-
Loans			0.50			-
Trade receivable			-			46.59
Cash and Cash Equivalents			0.57			3.24
Others Financial assets			-			-
Financial Liabilities						
Long term borrowings			6.47			98.74
Trade Payable			-			-
Other financial liabilities			-			0.41

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments, traded bonds and mutual funds that have

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities.

Valuation technique used to determine fair value

Specific valuation techniques used to value financial instruments includes:

- the use of quoted market prices or dealer quotes for similar instruments
- the fair value of forward foreign exchange contracts is determined using forward exchange rate at the balance sheet date.
- the fair value of the remaining financial instruments is determined using discounted cash flow analysis.

All the resulting fair value estimates are included in level 2 or level 3, where the fair value have been determined based on present values and the discount rates used were adjusted for counterparty or own credit risk.

Fair value Estimations

Estimated fair value disclosures of financial instruments are made in accordance with the requirements of Ind AS 107 "Financial Instruments:Disclosure". Fair value is defined as the amount at which the instrument could be exchanged in a current transaction between knowledgeable willing parties in a arm's length transaction other than in forced or liquidation sale. As no readily available market exists for a large part of the Company's Financial instruments, judgement is necessary in arriving at fair value, based on current economic conditions and specific risk attributable to the instrument. The estimates presented herein are not necessarily indicative of the amount the Company could realise in a market exchange from the sale of its full holding or a particular instrument.

Dividend/Interest-bearing investments

Fair value is calculate based on discounted expected future principles and interest cash flows. The carrying amount on the Company's investment are valued at fair value on the basis of fair market rate with reference to the investment with similar credit risk level and maturity period at the reporting date.



Trade & other receivable / Payables

The management assessed that Trade Receivables, Cash and Cash equivalents, Bank Balances, Deposits, other non derivative current financial assets, Short term borrowings, Trade payables, Non derivative Current Financial Liabilities approximate their carrying amount largely due to the short-term maturities of these instruments.

There are no transfers between level 1 and level 2 during the year

As per our Report of Even Date

FOR A K P S & CO.
Chartered Accountants
FRN-009710C



CA (DR) ASHOK PAHWA
PARTNER
M N: 077665

Place : Indore

Date : 08-08-2025

UDIN-25077665BMOENQ7745

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

SHUBHAM AGARWAL
DIRECTOR
DIN: 07228629

EKTA SHARMA
DIRECTOR
DIN: 08772631

SHIVSHANKAR GADEKAR
CFO

Calculation of EPS as per Ind AS 33

(Rupee in Lakhs)			
S. No.	Particulars	FY 2024-2025	FY 2023-24
1	Net Profit as per Profit & Loss Account attributable to equity shareholders	(1,275.41)	(1.36)
2	Weighted Avg. No. of Equity Shares Outstanding as on year end	101.00	101.00
3	Basic EPS (1 / 2)	(12.63)	(0.01)
4	Weighted Avg. No. of Equity Shares Outstanding as on year end	101.00	101.00
5	Diluted EPS (1 / 2)	(12.63)	(0.01)

Calculation of Weighted Avg. No. of Equity Shares

(Rupee in Lakhs)					
S. No.	Particulars	Shares in Nos.	Days	Product of Shares	
				FY 2024-2025	FY 2023-2024
1	Equity Shares	101.00	366	36,966.00	36,966.00
2	Addition During the Year	-	-	-	-
3	Weighted Avg. No Of Equity Shares for Basic EPS			101.00	101.00
4	Preference Shares	-	366	-	-
5	Weighted Avg. No Of Equity Shares for Diluted EPS			101.00	101.00



Shri Krishna Prasadam Limited

CIN: L70200DL2009PLC190708

24A. Corporate Information

Shri Krishna Prasadam Limited ("the Company") is a listed entity incorporated in India. The registered office of the company is located at B-2/11, MOHAN COOPERATIVE INDUSTRIAL ESTATE, Badarpur (South Delhi), South Delhi, New Delhi, Delhi, India, 110044.

SHRI KRISHNA PRASADAM LIMITED (Corporate Debtor/CD) was incorporated as a private limited company on 28th May 2009 under the provisions of the Companies Act, 1956 with the object of dealing in rudraksha, beads, tulsi, gems, diamonds, jewellerys and precious stones etc.

Company successfully carried on the business of trading in the gems, jewellerys and precious stones since its inception. Later, the Company has changed its main object to trading of agricultural products and Real Estate business; the new certificate pursuant to object change was issued by Registrar of Companies on 16th December 2013. At present, the Company is engaged in the business of trading of agricultural produce and in particular trading of RICE of several qualities.

The Company has been converted from Private Limited to Public Limited after complying with the provisions of the Companies Act, 1956, in this regard and the name of Company consequent upon the conversion has been changed from Shri Krishna Prasadam Pvt. Ltd. to Shri Krishna Prasadam Limited. The fresh certificate of incorporation was issued by the registrar of the Companies NCT of Delhi on 24th December 2013.

SKPL is listed at BSE Limited. The company went for public issue in March 2014. The shares of the company are currently suspended. Currently, the Corporate Debtor have four Directors, which are in suspended mode, due to the CIRP.

24B. Significant Accounting Policies

Basis of preparation of Financial Statement

These financial statements are prepared in accordance with Indian Accounting Standard (Ind AS), under the historical cost convention on the accrual basis except for certain financial assets and liabilities which are measured at fair value (disclosed through the explanatory notes wherever applicable), the provisions of the Companies Act, 2013 ("the Act") (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Ind AS 115 Revenue from Contracts with Customers became mandatory for reporting periods beginning on or after 01 April 2019 replaces the existing revenue recognition standards. The Company has applied the Cumulative Catch-Up approach and accordingly has included the impact of Ind AS 115 applicable to the Financial Statements.



With effect from 1st April, 2019, Ind AS 116 – “Leases” (Ind AS 116) supersedes Ind AS 17 – “Leases”. The Company has adopted Ind AS 116 using the prospective approach. The application of Ind AS 116 has resulted into recognition of ‘Right-of-Use’ asset with a corresponding Lease Liability in the Balance Sheet.

Summary of Significant Accounting Policies

Property, plant and equipment and capital work-in-progress

Property, plant and equipment are stated at recoverable value, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use.

Subsequent expenditure related to an item of property, plant and equipment is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the Statement of Profit and Loss for the period in which such expenses are incurred.

Capital work-in-progress comprises of property, plant and equipment that are not ready for their intended use at the end of reporting period and are carried at cost comprising direct costs, related incidental expenses, and other directly attributable costs and borrowing costs.

Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

Depreciation on Property, plant and equipment is provided using written down value method based on the useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 except in respect of the following assets, where useful life is different than those prescribed in Schedule II;

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively.

Intangible assets

Intangible assets are stated at cost, net of accumulated amortisation and impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use.

Gains or losses arising from de-recognition of intangible assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

Amortisation of intangible asset is calculated on pro rata basis on straight-line method using the useful lives of the assets and in the manner prescribed in Schedule II of the Companies Act, 2013.

Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement in



exchange for consideration. A lease is classified at the inception date as a finance lease or an operating lease.

A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease. Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases.

Company as a Lessee

Operating lease payments are recognised as an expense in the Statement of Profit and Loss as per the contractual terms over the lease period.

Finance lease are capitalised at the commencement of the lease and depreciated over the period of lease.

Company as a Lessor

Lease receipts are recognised as income in the statement of profit and loss when the right to receive lease instalment arises which is as per the terms of the contract.

Finance cost

Borrowing cost includes interest, exchange differences arising from the foreign currency borrowings and amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

Impairment of Non-Financial Assets

The carrying amounts of assets are reviewed at each Balance sheet date. If there is any indication of impairment based on internal / external factors, Impairment Loss is provided to the extent the carrying amount of assets exceeds their recoverable amount. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. Impairment losses are recognised in the Statement of Profit and Loss.

Non-Current Assets Held for Sale

The Company classifies non-current assets as held for sale if their carrying amounts will be recovered principally through a sale rather than through continuing use. Actions required to complete the sale should indicate that it is unlikely that significant changes to the sale will be made or that the decision to sell will be withdrawn. The Company is committed to the sale expected within one year from the date of classification (Disclosed through explanatory notes wherever applicable).

Non-current assets held for sale are measured at the lower of their carrying amount and the fair value less costs to sell (Disclosed through explanatory notes wherever applicable). Assets and liabilities classified as held for sale are presented separately in the Balance sheet (wherever applicable). Property, plant and equipment and intangible assets once classified as held for sale are not depreciated or amortised.



Research and Development Expenditure

Revenue expenditure pertaining to research is charged to Statement of Profit and Loss. Development costs of product are charged to Statement of Profit and Loss unless a product's technological and commercial feasibility has been established, in which case such expenditure is capitalized.

Inventories

Raw materials, traded goods, work in progress, finished goods, packing materials, project material for long term contracts, and stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

The stock of scrap materials is taken at net realisable value.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

Revenue recognition

Revenue from contract with customers against sale of goods, Consultancy contracts and its related provision of services.

The Company satisfies a performance obligation and recognizes revenue over time, if one of the following criteria is met:

- a) The Company's performance does not create an asset with an alternate use to the Company and the Company has as an enforceable right to payment for performance completed to date.
- b) The Company's performance creates or enhances an asset that the customer controls as the asset is created or enhanced.
- c) The customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs

For performance obligations where one of the above conditions are not met, revenue is recognized at a point in time at which the performance obligation is satisfied.

When the Company satisfies a performance obligation by delivering the promised goods or services it creates a contract-based asset on the amount of consideration earned by the performance. Where the amount of consideration received from a customer exceeds the amount of revenue recognized this gives rise to a contract liability. In case of multiple performances obligation revenue for each performance obligation is recognized when it is satisfied.

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes and duty.

Revenue in other cases is recognized to the extent it is probable that the economic benefits will flow to the Company and the revenue and costs, if applicable, can be measured reliably.

Sale of goods

Performance obligation in case of Revenue from sale of goods is satisfied at a point in time and is recognized when the performance obligation is satisfied and control as per Ind AS 115 is transferred



to the customer. The Company collects GST on behalf of the Government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue. Revenue is disclosed net of discounts, incentives and returns, as applicable.

Interest income

Interest income is recognised on accrual basis.

Dividend Income

Dividend income is recognised as and when company's right to receive the amount has been established.

Foreign Currency Translation

The Company's Financial Statements are presented in Indian rupee (INR) which is also the Company's functional currency.

Foreign currency transactions are recorded on initial recognition in the functional currency, using the exchange rate prevailing at the date of transaction.

Measurement of foreign currency item at the Balance sheet date

Foreign currency monetary assets and liabilities denominated in foreign currency are translated using the closing rate and Non monetary items are not reinstated on reporting date.

Exchange differences

Exchange differences arising on settlement or translation of monetary items are recognised as income or expense in the Statement of Profit and Loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

Employee benefits

a) Short Term Employee benefits

All short-term employee benefits such as salaries, incentives, special awards, medical benefits which are expected to be settled wholly within 12 months after the end of the period in which the employee renders the related services which entitles him to avail such benefits are charged to the Statement of Profit and Loss.

b) Defined contribution plans

Retirement benefit in the form of provident fund and 'Employer-Employee Scheme' are defined contribution schemes. The Company recognises contribution payable to the provident fund and 'Employer Employee' scheme as expenditure, when an employee renders the related service. The Company has no obligation, other than the contribution payable to the funds. The Company's contributions to defined contribution plans are charged to the Statement of Profit and Loss.

Defined benefit plan – The Company pays gratuity to the employees who have completed five years of service at the time of resignation / superannuation.



Tax expenses

Current tax

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred tax

Deferred tax is provided using the temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred income tax is measured using the tax rates and the tax laws enacted or substantially enacted at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised for deductible temporary differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.

At each reporting date, the Company re-assesses unrecognised deferred tax assets. It recognises unrecognized deferred tax asset to the extent that it has become reasonably certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

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. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue that have changed the 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 effect of all potentially dilutive equity shares.



Provisions, contingent liabilities and capital commitments

A provision is recognised when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the Statement of Profit and Loss.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the Financial Statements.

Capital Commitments includes the amount of purchase orders (net of advances) issued to parties for completion of assets.

Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand, cheques in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purposes of cash flow statement consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value. In the case of financial assets not recorded at fair value through Statement of Profit and Loss; it is recorded at transaction costs that are attributable to the acquisition of the financial asset.

Financial assets are classified at the initial recognition as financial assets measured at fair value or as financial assets measured at amortised cost.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in two broad categories:

- Financial assets at amortised cost
- Financial assets at fair value

Where assets are measured at fair value, gains and losses are either recognised entirely in the Statement of Profit and Loss (i.e., fair value through Statement of Profit and Loss), or recognised in other comprehensive income (i.e., fair value through other comprehensive income).



Financials assets carried at amortised cost

A financial asset that meets the following two conditions is measured at amortised cost (net of Impairment), unless the asset is designated at fair value through Statement of Profit and Loss under the fair value option.

Business Model test: The objective of the Company's business model is to hold the financial asset to collect the contractual cash flow.

Cash flow characteristics test: The contractual terms of the financial assets give rise on specified dates to cash flow that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through other comprehensive income

Financial asset is subsequently measured at fair value through other comprehensive income if it is held with in a business model whose objective is achieved by both collections contractual cash flows and selling financial assets and the contractual terms of the financial assets give rise on specified dated to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial asset at fair value through profit or loss

A financial asset which is not classified in any of the above categories is subsequently fair valued through Statement of Profit and Loss.

De-Recognition

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognised when:

- a) The rights to receive cash flows from the asset have expired, or
- b) The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Impairment of financial assets

The Company assesses impairment based on expected credit losses (ECL) model for the following:

- a) Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18.



b) Other financial assets such as deposits, advances etc.

The Company follows 'simplified approach' for recognition of impairment loss on trade receivables or contract revenue receivables.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

Financial liabilities

Initial recognition and measurement

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts.

Subsequent Measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Gains or losses on liabilities held for trading are recognised in the profit or loss

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/losses attributable to changes in own credit risk is recognized in OCI. This gains/loss is not subsequently transferred to Profit and Loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at the rate of the instrument.

De-Recognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.



Government Grants

The financial books show a grant received from the Government authorities. The company has not amortized the grant as there are no sufficient documents to substantiate the systematic basis and to ascertain the related cost for which the grant was received.

Offsetting

Financial assets and financial liabilities are offset and the net amount is presented in the Balance Sheet when, and only when, the company has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

Significant accounting judgements, estimates and assumptions

In the course of applying the policies outlined in all notes, the Company is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future period, if the revision affects current and future periods.

Judgements

In the process of applying the Company's accounting policies, management has made the fundamental judgements, which have the most significant effect on the amounts recognised in the Financial Statements.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are considered by the company while preparation of Financial Statements. The Company based its assumptions and estimates on parameters available when the Financial Statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.



Standards issued but not effective

The Company has applied the Companies (Indian Accounting Standards), Amendment Rules 2019 which is effective from 01 April 2019, while preparing the restated Ind AS financial statements.

Accordingly, the Company has applied the standards and interpretations issued which are not effective to the reporting period presented. Thus, all the Ind AS applicable till date have been applied, and there are no standards which are issued but not yet effective.

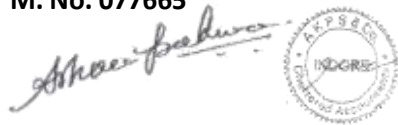
For: A K P S & Co
Chartered Accountants
(Firm Registration No. 009710C)

For and on behalf of the Board of directors of
Shri Krishna Prasadam Limited

CA Dr Ashok Pahwa

Partner

M. No. 077665



Place : Indore

Date : 08-08-2025

UDIN-25077665BMOENQ7745

SHUBHAM AGARWAL

MANAGING DIRECTOR

DIN: 07228629

EKTA SHARMA

DIRECTOR

DIN: 08772631

Place: Delhi

Date: 08-08-2025

Shri Krishna Prasadam Limited

CIN: L70200DL2009PLC190708

2E. Notes to Financial Statements– Other Disclosures as per Various IND–AS

1. Funding Pattern of the Company

Shri Krishna Prasadam Limited is incorporated under the Companies Act, 1956 as a private limited company on 28.05.2009. In March, 2014, the company went for public and become listed at BSE Limited. The company is funded through its shares as under;

Sr. No	Type Of Shares	Voting Rights	Amount as on 31-Mar-2025
1	Equity Shares	With Voting Rights	10,10,00,000.00
2	Preference Shares	Without Voting Rights	0.00
TOTAL			10,10,00,000.00

2. Contingent Liabilities: NIL

3. Contingent Assets: Nil

4. Commitments:

- Capital Commitments: NIL
- Other Commitments: Nil

5. Payment to Statutory Auditors and Tax Auditors

Sr. No	Particulars	2024-25	2023-24
1	Audit Fees	132000.00	0.00

6. Details of Foreign Currency not hedged by a derivative instrument or otherwise

Sr. No	Particulars	Currency	As on 31-Mar-2025	As on 31-Mar-2024
1	Borrowings	NA	NIL	NIL
2	Sundry Creditors	NA	NIL	NIL
3	Sundry Debtors	USD	NIL	NIL

7. Additional Information pursuant to Schedule III of the Companies Act, 2013

Sr. No	Particulars	2024-25	2023-24
A	Value of Imports Calculated on CIF; Raw Materials Stores & Spares Capital Goods	NO MATERIAL IMPORTED DURING THE YEAR	NO MATERIAL IMPORTED DURING THE YEAR
B	Expenditure in Foreign Currency; Professional & Consultancy Fees Travel Contractual Obligations Others	NIL	NIL
C	Earnings in Foreign Exchange; Sales of Goods	NIL	NIL
D	Value of Components, Spare Parts Imported Indigenous	NIL	NIL



8. Some of the Debit / Credit Balances of parties are subject to confirmations & reconciliations, consequential impact thereof is as under;

Sr. No	Particulars	Debit Balance as on 31-Mar-2025	Credit Balance as on 31-Mar-2024
1	Total Trade Receivables (Dr.) / Payables (Cr.) as per Financial Statements – Rs.	NIL	NIL
2	Balance Confirmations received for – Rs.	NIL	NIL
3	Percentage of Confirmations Received – $(2 / 1) \times 100$	NA	NA

9. Information in respect of Micro, Small & Medium Enterprises;

Sr. No	Particulars	2024-25	2023-24
1	Amount remaining unpaid to any supplier – <ul style="list-style-type: none"> • Principle • Interest 	<p>DETAILS OF MSME UNIT IS NOT AVIALABLE WITH THE COMPANY HENCE WE ARE NOT COMMENTING ON THE SAME</p>	
2	Amount of interest paid in terms of section 16 of the Micro, Small & Medium Enterprises Development Act, 2006 along with the amount paid to the supplier beyond the appointed day		
3	Amount of interest due and payable for the period of delay in making payment but without adding interest specified under Micro, Small & Medium Enterprises Development Act, 2006		
4	Amount of interest accrued and remaining unpaid		

Disclosure requirements of Indian Accounting Standards

10. Disclosure in respect of Indian Accounting Standard 1 – Presentation of Financial Statements

Capital Management

The primary objective of the company's capital management is to maximise the shareholder value. The company monitors its capital management using Debt Equity Ratio, which is long term debt divided by total owner's capital. Debt Equity Ratio is as under;

Particulars	As on 31-Mar-2025	As on 31-Mar-2024
Total Debt – a	647,200	98,73,949.00
Total Equity (INCLUDING INT FREE UNSECURED LOANS FROM DIRECTORS AND SISTER CONCERNS – b	-762,006	12,66,78,656.00
Debt : Equity Ratio – (a/b)	NA	0.08



For the purpose of the company's capital management, capital includes issued capital and reserves. Debt includes long term loans and borrowings.

11. Disclosure in respect of Indian Accounting Standard 115 – Revenue from Contracts with Customers

IND AS 115, Revenue from contracts with customers deals with revenue recognition and establishes principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from an entity's contracts with customers. Revenue is recognised when a customer obtains control of a promised good or service and thus has the ability to direct the use and obtain the benefits from the good and service in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services.

As informed by the management the revenue is recognised as and when the performance obligation is satisfied. In absence of contract, the company is not in a position to disclose the transaction price of the contract, payment terms, etc..

12. Disclosure in respect of Indian Accounting Standard 19 – Employee Benefits

General description of the various defined employee benefits is as under;

Provident Fund

Company's provident fund is managed by regional provident fund commissioner. The company pays fixed contribution to provident fund at a pre-determined rate. The liability is recognised on accrual basis.

13. Disclosure in respect of Ind AS 21 – The Effects of Changes in Foreign Exchange Rates

The amount of exchange difference (net) disclosed in the Statement of Profit & Loss is Rs. 32.91 Lacs (P.Y Rs.NIL)

14. Disclosure in respect of Ind AS 24 – Related Party Disclosures

1. Key Management Persons;
 - Mr. Suryakant Gupta
 - Mr. Ekta Sharma
 - Mr. Shubham Agrawal
2. Disclosure of transactions with the Key Management Persons

Particulars	2024-25	2023-24
Salaries & Allowance	<u>0.00</u>	<u>0.00</u>

15. Disclosure in respect of Ind AS 33 – Earnings per Share (Rs. In Lacs)

Particulars	2024-25	2023-24
Profit after Tax as per Statement of Profit & Loss	<u>Rs. – 1,275.41</u>	<u>Rs.-1.35</u>
<u>Weighted Average No. of Equity Shares Outstanding:</u>		
Basic	101.00	101.00
Diluted	101.00	101.00
Basic EPS	<u>-12.63</u>	<u>-0.01</u>
Diluted EPS	<u>-12.63</u>	<u>-0.01</u>



16. Disclosures in respect of Indian Accounting Standard 107 - Financial Instruments: Disclosures

The disclosures as set out in the Ind AS 107 are not relevant as company has no transactions which are subject to the treatments specified in the relevant standard.

17. Disclosure in respect of Indian Accounting Standard 108 – Operating Segment

The company does not have any operating segment within the definition or criteria as set out in the standard.

18. Previous year's figures have been regrouped / rearranged / reclassified, wherever necessary, to make them comparable to the current year's presentation.

For: A K P S & Co
Chartered Accountants
(Firm Registration No. 009710C)

For and on behalf of the Board of directors of
Shri Krishna Prasadam Limited

CA Dr Ashok Pahwa

Partner

M. No. 077665



Place : Indore

Date : 08-08-2025

UDIN-25077665BMOENQ7745

SHUBHAM AGARWAL

MANAGING DIRECTOR

DIN: 07228629

EKTA SHARMA

DIRECTOR

DIN: 08772631

Place: Delhi

Date: 08-08-2025