Kishan M. Mehta & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Report

TO THE MEMBERS OF
SUNSHINE WEIGHSYSTEM PVT. LTD.

Report on the Audit of the Financial Statements.

Opinion

We have audited the accompanying financial statements of SUNSHINE WEIGHSYSTEM PVT. LTD. ("the Company"), which comprise the balance sheet as at 31st March, 2025, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the companies Act 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025., the Profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (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 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the, Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work, we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

KISHAN M. MEHTA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

6th Floor, Premchand House Annexe, Ashram Road, Ahmedabad - 380 009. (India)
Ph. : 91-79-26581570, 66055570, 66311570 E-mail : kishanmmehtaco@gmail.com

Management's responsibility for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act, with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standard specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. 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 management.

KISHAN M. MEHTA & CO. CHARTERED ACCOUNTANTS AHMEDABAD

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CHARTERED ACCOUNTANTS

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on Other Legal and Regulatory Requirements

(1) On the basis of information and explanation provided, the company being a Small Company, 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 do not apply.

(2) As required by Section 143(3) of the Act, based on our audit we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

(c) The Balance Sheet and the Statement of Profit and Loss dealt with by this report are in Agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standard Specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

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(f) Clause (i) of sub section (3) of section 143 with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable.

(g) With respect to the other matters to be included in the Auditor's Report in accordance With Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

(i) The Company does not have any pending litigation which would impact its financial Position.

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

(iii) There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund.

(iv) (a)The Management has represented that, to the best of its knowledge and belief, 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 person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company

("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b)The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

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

(vi) Based on examination which included test checks, in our opinion, the company has used accounting software which has a feature of recording audit trail (edit log) facility and the same has been operated for all transactions recorded in the software during the year. Further during the course of our audit we did not come across any instance of audit trail

KISHAN M. MEHTA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

Kishan M. Mehta & Co.

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feature being tempered with in respect of this accounting software and the audit trail has been preserved by the company as per the statutory requirement for record retention

For KISHAN M. MEHTA & CO.
Chartered Accountants
Firm's Registration No.105229W

KISHAN M. MEHTA & CO
6TH FLOOR
PREMCHAND ANNEXE,
ASHRAM ROAD,
AHMEDABAD-9
CHARTERED ACCOUNTANTS

(U. P. BHAVSAR)
Partner
Mem. No.43559

Place: Ahmedabad
Date: 16th June, 2025
UDIN No: **25043559BMLMXA6792**

SUNSHINE WEIGH SYSTEMS PRIVATE LIMITED
[CIN NO. U17119GJ1994PTC022385]

Balance Sheet as at 31st March, 2025

(Rs. In Hundreds)

Particulars	Note No	As at 31st March 2025	As at 31st March 2024
I. EQUITY AND LIABILITIES			
Shareholder's Funds			
(a) Share Capital	'1'	36096.00	36096.00
(b) Reserves and Surplus	'2'	480845.29	459901.65
		516941.29	495997.65
Non-Current Liabilities			
(a) Long Term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)		-	
(c) Other Long Term Liabilities	'3'	3330.00	3330.00
(d) Long Term Provision		-	
		3330.00	3330.00
Current Liabilities			
(a) Short Term Borrowings			-
(b) Trade Payables	'4'	339.65	782.95
(c) Other Current Liabilities	'5'	972.00	972.00
(d) Short term provisions	'6'	5985.00	7020.00
		7296.65	8774.95
	Total	527567.94	508102.60
II. Assets			
Non-current assets			
(a) Property, Plant and Equipments and Intangible assets	'7'		
(i) Tangible assets	7(i)	220.58	220.58
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
		220.58	220.58
(b) Non-current investments	'8'	46205.86	46205.86
(c) Deferred Tax Assets (Net)	'9'	22.15	30.24
(d) Long term Loans and Advances	'10'	473260.00	447811.58
(e) Other non-current assets	11'	1209.30	1209.30
		520697.31	495256.99
Current Assets			
(a) Current investments			
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and Bank Balances	'12'	1505.27	3040.72
(e) Short-term loans and advances	'13'	4837.07	9584.31
(f) Other Current Assets	'14'	307.71	-
		6650.05	12625.03
	Total	527567.94	508102.60
		-	-

Significant accounting policies & Notes 1 to 22 to the financial statements are accompanying.

As per our report attached
FOR KISHAN M.MEHTA & CO.
Chartered Accountants
Firm's Registration No.105229W

KISHAN M. MEHTA & CO. 6TH FLOOR PREMCHAND ANNEXE, ASHRAM ROAD, AHMEDABAD-9 CHARTERED ACCOUNTANTS

(U P BHAVSAR)
PARTNER
M No.43569
AHMEDABAD : 16th June, 2025

For and on behalf of Board of Directors

(Santosh Bhansali)
Director
DIN: 01541524
AHMEDABAD : 14th June, 2025

(Pradip Lodha)
Director
DIN: 01560437

SUNSHINE WEIGH SYSTEMS PRIVATE LIMITED
[CIN NO U17119GJ1994PTC022385]

Statement Of Profit and Loss for the year ended 31st March, 2025

(Rs. In Hundreds)

Particulars	Note No.	For the year ended 31st March 2025	For the year ended 31st March 2024
Revenue			
Other Income	'15'	28370.73	33743.06
TOTAL INCOME		28370.73	33743.06
Expenses			
Other Expenses	'16'	1046.22	933.31
Depreciation	'7'	-	
TOTAL EXPENSES		1046.22	933.31
Profit before exceptional and extraordinary items and tax		27324.51	32809.75
Exceptional Items		-	-
Profit before extraordinary items and tax		27324.51	32809.75
Extraordinary Items		-	-
Profit before tax		27324.51	32809.75
Tax expense:			
(a) Current Tax		5985.00	7020.00
(b) Income Tax earlier year		387.77	220.86
(c) Deferred Tax		8.10	8.96
Profit for the period		20943.64	25559.93
No. Of equity shares at the end of the year		360,960	360,960
Profit for calculation of E.P.S. (Rs.)		2,094,364	2,555,993
Nominal value of Equity shares (Rs.)		10	10
Earning per equity share:			
Basic and Diluted		5.80	7.08

Significant accounting policies & Notes 1 to 22 to the financial statements are accompanying.

As per our report of even date
FOR KISHAN M.MEHTA & CO.
Chartered Accountants
Firm's Registration No.105229W

KISHAN M. MEHTA & CO.
6TH FLOOR
PREMCHAND ANNEXE,
ASHRAM ROAD,
AHMEDABAD-9
CHARTERED ACCOUNTANTS

(U.P.BHAVSAR)
PARTNER
M No.43559
AHMEDABAD : 16th June, 2025

For and on behalf of Board of Directors

(Santosh Bhansali)
Director
DIN: 01541524
AHMEDABAD : 14th June, 2025

(Pradip Lodha)
Director
DIN: 01560437

Reconciliation of the shares outstanding at the beginning and at the end of year

(Rs. In Hundreds)

Equity Shares number	As At 31st March 2025		As At 31st March 2024	
	Nos.	Rs.	Nos	Rs
Shares outstanding at the beginning of the year	360,960	36096.00	360,960	36096.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	
Shares outstanding at the end of the year	360,960	36096.00	360,960	36096.00

1.2 Details of shareholders holding more than 5% shares in the company

	Name of Shareholder	As At 31st March 2025		As At 31st March 2024	
		No. of Shares	% of Holding	No. of Shares	% of Holding
1	Vansraj Rikhabchand Bhansali	90040	24.94	90040	24.94
2	Kushal Vansraj Bhansali	86,520	23.97	86,520	23.97
3	Madhudevi Kushal Bhansali	66000	18.28	66000	18.28
4	Santosh Vansraj Bhansali	47,600	13.19	47,600	13.19
5	Manasundri Santoshkumar Bhansali	70,000	19.39	70,000	19.39

	Shareholding of Promoters			As At 31st March 2025	
	Promoter name	No. of Shares	% of total shares of Current year	% of total shares of previous year	% Change during the year
1	Vansraj Rikhabchand Bhansali	90,040	24.94%	24.94%	0.00%
2	Kushal Vansraj Bhansali	86,520	23.97%	23.97%	0.00%
3	Madhudevi Kushal Bhansali	66,000	18.28%	18.28%	0.00%
4	Santosh Vansraj Bhansali	47,600	13.19%	13.19%	0.00%
5	Kushal V.Bhansali Jt with Sitadevi	800	0.22%	0.22%	0.00%
6	Manasundri Santoshkumar Bhansali	70,000	19.39%	19.39%	0.00%
	TOTAL	360,960	100%	100%	-

KISHAN M. MEHTA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

(Rs. In Hundreds)

NOTE '2' RESERVES AND SURPLUS	Rs.	As At 31st March 2025 Rs	Rs.	As At 31st March 2024 Rs
Share Premium				
As per last Year	36000.00	36000.00	36000.00	36000.00
General Reserve				
As per last Year	24009.40	24009.40	24009.40	24009.40
Capital Redemption Reserve :				
As per last Year	4820.00	4820.00	4820.00	4820.00
Profit and Loss				
As per last Year	395072.25		369512.33	
Profit during the year	20943.64		25559.93	
		416015.89		395072.25
		480845.29		**459901.65**

(Rs. In Hundreds)

NOTE : '3' OTHER LONG TERM LIABILITIES	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
Security Deposit	3330.00		3330.00
TOTAL	**3330.00**		**3330.00**

(Rs. In Hundreds)

NOTE : '4' TRADE PAYABLE	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
Micro and Small Enterprises	-		-
Other	339.65		782.95
TOTAL	**339.65**		**782.95**

NOTE : '4.1' The disclosure under Micro, small and medium Enterprise Development Act, 2006 in respect of the amounts paid and payable to Micro & Small enterprises has been made in the financials statements based on information received and on the basis of such information the amount due to Micro & Small enterprises is Nil /- as on 31st March, 2025. No interest is paid or payable to such enterprises. Auditors have relied on the same.

KISHAN M. MEHTA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

(Rs. In Hundreds)

NOTE :'4.2' TRADE PAYABLES AGEING SCHEDULE	As At 31st March 2025				
Particulars					
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME (ii) Others (iii) Disputed dues – MSME (iv) Disputed dues - Others	- 289.65 - -	- - - -	- - - -	- - - -	 289.65
BILLED (A)	289.65	-	-	-	289.65
UNBILLED (B)	50.00	-	-	-	50.00
TOTAL TRADE PAYABLES (A + B)	339.65	-	-	-	339.65

(Rs. In Hundreds)

TRADE PAYABLES AGEING SCHEDULE	As At 31st March 2024				
Particulars					
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME (ii) Others (iii) Disputed dues – MSME (iv) Disputed dues - Others	- 700.40 - -	- 17.00 - -	- - - -	- - - -	- 717.40
TOTAL BILLED (A)	700.40	17.00	-	-	717.40
UNBILLED (B)	65.55	-	-	-	65.55
TOTAL TRADE PAYABLES (A + B)	765.95	17.00	-	-	782.95

Note: 4.3
The aforesaid information of trade payables ageing is from the date of bill as there is no due date available as the accounting software used by the company is not configured to generate any report based on due date.

(Rs. In Hundreds)

NOTE : '5' OTHER CURRENT LIABLITIES	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
Statutory Liablities	972.00		972.00
TOTAL	972.00		972.00

(Rs. In Hundreds)

NOTE : '6' SHORT TERM PROVISION	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
Income Tax*	5985.00		7020.00
TOTAL	5985.00		7020.00

KISHAN M. MEHTA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

SUNSHINE WEIGH SYSTEMS PRIVATE LIMITED

Note '7' Property, Plant & Equipments

(Rs. In Hund

	PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		AS AT 01/04/2024	ADDITIONS	DISPOSALS	AS AT 31/03/2025	AS AT 01/04/2024	DURING THE YEAR	RECOUPED	AS AT 31/03/2025	AS AT 31/03/2025	AS AT 31/03/202
(i)	**Plant Machinery & Equipments**										
	Furniture and Fixtures	3850.71	-	-	3850.71	3658.17	-	-	3658.17	192.54	192
	Computer	6758.66	-	-	6758.66	6730.62	-	-	6730.62	28.04	28
	Total	10609.37	-	-	10609.37	10388.79	-	-	10388.79	220.58	220
	As at 31st March, 2025	10609.37	-	-	10609.37	10388.79	-	-	10388.79	220.58	220.5
		-				-					-

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AHMEDABAD
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(Rs. In Hundreds)

NOTE : '8' NON-CURRENT INVESTMENT	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
Unquoted - Long term - Non trade			
Factory Building	32241.96		32241.96
Office Building	13963.90		13963.90
TOTAL	**46205.86**		**46205.86**
8.(a) Valuation at lower of cost or fair value.			

(Rs. In Hundreds)

NOTE : '9' DEFERRED TAX ASSETS(NET)	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
a) Deferred Tax Assets :			
Depreciation	22.15		30.24
b) Deferred Tax Liability :	-		-
Deferred Tax Assets (Net)			
TOTAL	**22.15**		30.24

(Rs. In Hundreds)

NOTE : '10' LONG TERM LOANS AND ADVANCES	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
Loan to Related Party	473260.00		447811.58
TOTAL	473260.00		**447811.58**

(Rs. In Hundreds)

NOTE : '11' OTHER NON CURRENT ASSETS	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
Unsecured, considered good			
Security / Earnest Money Deposit	1209.30		1209.30
TOTAL	**1209.30**		**1209.30**

(Rs. In Hundreds)

NOTE : '12' CASH AND BANK BALANCES	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
Cash & Cash Equivalents			
(a) Cash in hand	0.56		0.56
(b) Balances with Banks in Current Accounts	1504.71		3040.16
TOTAL	**1505.27**		**3040.72**

KISHAN M. MEHTA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

(Rs. In Hundreds)

NOTE : '13' SHORT TERM LOANS AND ADVANCES	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
Advance Income Tax	4837.07		6374.31
Other Advances	-		3210.00
TOTAL	4837.07		9584.31

(Rs. In Hundreds)

NOTE : '14' OTHER CURRENT ASSETS	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
Accrued Income	307.71		
	307.71		-

(Rs. In Hundreds)

NOTE : '15' Other Income	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
Interest	13970.73		19343.06
Rent	14400.00		14400.00
TOTAL	28370.73		33743.06

(Rs. In Hundreds)

NOTE : '16' OTHER EXPENSES	Rs.	As At 31st March 2025 Rs.	Rs.	As At 31st March 2024 Rs.
Property Expenses	523.04		228.00	
Legal & Professional Expenses	22.00		10.00	
Salary Expeneses	230.00		360.00	
Bank Charges	1.18		-	
Electric Charges	-		50.31	
Payment to Auditors	270.00	1046.22	285.00	933.31
		1046.22		933.31
TOTAL		1046.22		933.31

(Rs. In Hundreds)

Note: '16(a) Payment to Auditors	As At 31st March 2025 Rs.		As At 31st March 2024 Rs.
Audit fee	50.00		60.00
Company Law & Secretarial matters	180.00		190.00
Income Tax Matters	40.00		45.00
TOTAL	270.00		295.00

NOTE : '17'

In the opinion of the management the balances shown under the assets other than Property, plant & equipments and non current investment have approximately the same realisable value as shown in these financial statment.

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NOTE : '18'

The Factory Building in note no 7 is constructed over land taken on lease for a period of 30 years

NOTE : '19' **Related Party disclosure, as required by Accounting Standard-18, is as below :**

a) List of related persons

(i) Enterprises having significant influence :
M P METAL & ALLOYS , M P Steel (India) Pvt Ltd

(ii) Key Managerial personnel & their relatives
VANSRAJ BHANSALI

b) The following transactions were carried out with related parties in the ordinary course of business : (Rs In Hundreds)

Sr. No.	Particulars	Type of Relation ship	Transactions during the year		Balance Outstanding as on	
			Current Year 31-03-25	Previous Year 31-03-24	on 31-03-25	on 31-03-24
1	Unsecure Loan Given	a (i)	666808.22	14049.16	473260.00 Dr	421817.54 Dr
2	Unsecure Loan Received Back	a (i)	205814.16	5463.87	-	-
3	Interest Received	a (i)	13628.83	19343.06	-	-
4	Rent Paid	a (ii)	228.00	228.00	-	-
5	Rent Received	a (i)	2400.00	2400.00	-	-

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NOTE : '20' **Additional regulatory information required by Schedule III of the Act are**

(a) (i) The immovable property being factory building in non current investments in Note 9 is constructed over land taken on lease for a period of 30 years from Shri Vansraj Bhansali since 1st March,1999.

(ii)The immovable properties being two offices in non current investments in Note 9, wherein share certificate of non trading corpotation of one office is in the name of the company and of another office is in the name of Sunshine Multiform Pvt. Ltd. which was amalgameted with the company but in its share certificate name of company is yet to be amended.

(b) The Company has not revalued its property, plant and equipment or during the current or previous year.

(c) The Company has provided or given Loans or Advances in the nature of Loans granted to Promoters, Directors, Key Managerial Personnel and Related Parties either severally or jointly with each other person which is payable on demand

(Rs. In Hundreds)

Type of Borrower	Amount of loan or advance in the nature of loan outstanding Rs.in	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	473260.00	100
Total	**473260.00**	**100**

(d) No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(e) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority

(f) The Company has no transactions with the companies struck off under the Act or Companies Act, 1956.

(g) The satisfaction of charge over the asstes of the company in favor of The Punjab National Bank (Erstwhile The Oriental Bank Of Commerce) is not registered with registrar of companies of Rs. 95,00,000/- although the amount of loan had been repaid .The said Bank is under liquidation and therefore necessary process of law shall be followed after consultation with experts.

(h)(i) The company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities(Intermediaries) with the understanding that the intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsover by or on behalf of the company (Ultimate Beneficiaries) or Provide any guarantee, security or like to or on behalf of the beneficiaries.

(ii) The company has not received any fund from any persons or entities, including foreign entities (funding party) with the understanding (whether recorded in writing or wrotherwise) that the company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsover by or on behalf of the company (Ultimate Beneficiaries) or Provide any guarantee, security or like to or on behalf of the beneficiaries.

KISHAN M. MEHTA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

SUNSHINE WEIGH SYSTEMS PRIVATE LIMITED

NOTE : '21' RATIO

Sr No	Ratio	Numerator	Denominator		As at 31st March 2025	As at 31st March 2024	% Variance	Reason for variance *	As at 31st March 2025 Numerator	As at 31st March 2025 Denominator	As at 31st March 2024 Numerator	As at 31st March 2024 Denominator
1	Current ratio	Current Assets	Current Liabilities	TIMES	0.91	1.44	-36.65	Due to decrease in Current Assets	665,005	729,665	1,262,503	877,495
2	Return on Equity	Net Profits after taxes	Average Shareholder's Funds	PERCENT	4.14	5.29	-21.82	-	2,094,364	50,646,947	2,555,993	48,321,769
3	Trade payable turnover ratio	Purchases (Cost of Materials consumed+Purchase of Stock in Trade+Employee Benefit Expense+Other Expenses-opening stock of Materials+closing Stocks of Materials-Opening Stock of Colour Chemicals+Closing Stock of Colour Chemicias)	Average Trade Payable (opening+Closing Balance/2)	TIMES	1.86	1.71	8.69	-	104,622	56,130	93,331	54,425
4	Return on capital employed	Net Profit before interest and taxes	Capital Employed (Share holder's fund+long term borrowings+short term borrowings + Deferred Tax Liability)	PERCENT	5.29	6.61	-20.09	-	2,732,451	51,694,129	3,280,975	49,599,765
5	Return on Investment	Income generated from investment	Weighted Investment	PERCENT	31.16	31.16	0.00	-	1,440,000	4,620,586	1,440,000	4,620,586

NOTE : Other Ratios are not applicable
* Reason for variance are explained if variation exceeds 25% as compared to the preceding year.

KISHAN M. MEHTA & CO. CHARTERED ACCOUNTANTS AHMEDABAD

NOTE : '22'

Previous year's figures have been regrouped or rearranged wherever considered necessary.

Significant Notes 1 to 22

As per our report of even date
FOR KISHAN M.MEHTA & CO.
Chartered Accountants
Firm's Registration No.105229W

KISHAN M. MEHTA & CO.
6TH FLOOR
PREMCHAND ANNEXE,
ASHRAM ROAD,
AHMEDABAD-9
CHARTERED ACCOUNTANTS

(U.P.BHAVSAR)
PARTNER
M No.43559
AHMEDABAD : 16th June, 2025

For and on behalf of Board of Directors

(Santosh Bhansali)
Director
DIN: 01541524

(Pradip Lodha)
Director
DIN: 01560437

AHMEDABAD : 14th June, 2025