KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

Registered Office :
183, Mahatma Gandhi Road
Ground Floor, Kolkata - 700 007
Ph.: +91 33 40655113, Mobile : 6290452152
Email : kkhemadhesives@gmail.com
Website : www.kkgroupofcompanies.co.in

CIN : U24200WB2020PTC240259
Works : Ruiya Industrial, Phase - II
Dag No. - 984, Vill.: Ruiya,
P.O. : Patulia Gram Panchayat
P.S. : Rahara, Dist. : 24 Parganas North
Kolkata - 700 119

NOTICE

5TH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE FIFTH (5TH) ANNUAL GENERAL MEETING OF THE MEMBERS OF THE COMPANY, M/S. KKHEM RESINS AND ADHESIVES PRIVATE LIMITED WILL BE HELD ON A SHORTER NOTICE ON TUESDAY, 30TH DAY OF SEPTEMBER 2025 AT ITS REGISTERED OFFICE SITUATED AT 183 MAHATMA GANDHI ROAD, GROUND FLOOR, KOLKATA 700007 AT 2 P.M TO TRANSACT THE FOLLOWING BUSINESS(S):

ORDINARY BUSINESS: -

ITEM NO. 1

To consider and adopt the Audited Financial Statements of the Company for the financial year ended on 31st March 2025 including the Audited Balance Sheet as on 31st March 2025, the Statement for Profit and Loss and Statement of Cash Flows for the year ended and the Report of the Board of Directors and the Auditors thereon.

By Order of the Board of Directors
KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED
Director

KAMAL KUMAR DUGAR
Director
DIN: 01151900

Place: Kolkata
Date: 16-09-2025

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

CIN : U24200WB2020PTC240259
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Dag No. - 984, Vill.: Ruiya,
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By Order of the Board of Directors
KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED
Director

KAMAL KUMAR DUGAR
Director
DIN: 01151900

Place: Kolkata
Date: 16-09-2025

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Website : www.kkgroupofcompanies.co.in

NOTES: -

1. As per the provisions of Section 101 of the Companies Act, 2013, an Annual General Meeting is required to be called by giving not less than twenty-one (21) clear days' notice. However, in view of the exigencies of business, the present Annual General Meeting is being convened at a shorter notice. The consent for such shorter notice has been obtained from the requisite majority of the Members entitled to vote at the Meeting, in accordance with the said provisions of the Act.

2. A member entitled to attend, and vote is entitled to appoint a proxy, or, where that is allowed, one or more proxies, to attend and vote instead of himself, and the proxy need not be a member. The proxies to be effective should be deposited at the registered office of the company not later than 48 hours before the commencement of the meeting.

3. A person can act as a proxy on behalf of not exceeding fifty (50) members and holding in aggregate not more than ten (10) percent of the total share capital of the Company. A member holding more than ten (10) percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

4. During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided that not less than three days of notice in writing is given to the Company.

5. Members/proxies/authorized representatives should bring the duly filled attendance slip enclosed herewith to attend the meeting.

By Order of the Board of Directors
KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED
Kamal Kumar Dugar KKD
Director

KAMAL KUMAR DUGAR
Director
DIN: 01151900

Place: Kolkata
Date: 16-09-2025

ATTENDANCE SLIP

Regd. Folio No. ______

No. of shares held ____________________

I certify that I am a registered shareholder/proxy for the registered shareholder of the company and hereby record my presence at the fifth (5th) Annual General Meeting of the company on Tuesday, 30th September, 2025 at 183 Mahatma Gandhi Road, Ground Floor, Kolkata - 700007

______________________________	______________________________
Member's/Proxy's name in Block Letters	Member's/Proxy's Signature

Note: Please fill this attendance slip and hand it over at the entrance of the hall.

Form No. MGT-11
Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN:
Name of the company:
Registered office:

Name of the member (s): Registered address:
E-mail Id:
Folio No/ Client Id: DP ID:

I/We, being the member (s) of .... shares of the above-named company, hereby appoint

1. Name: ....
Address:
E-mail Id:
Signature:..........., or failing him

2. Name: ....
Address:
E-mail Id:
Signature:.........., or failing him

3. Name: ....
Address:
E-mail Id:
Signature:..........

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the fifth (5th) Annual General Meeting/ Extraordinary general meeting of the company, to be held on the Tuesday, 30th September, 2025 at 183 Mahatma Gandhi Road, Ground Floor, Kolkata - 700007 at 2 p.m. and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No

1.....................................

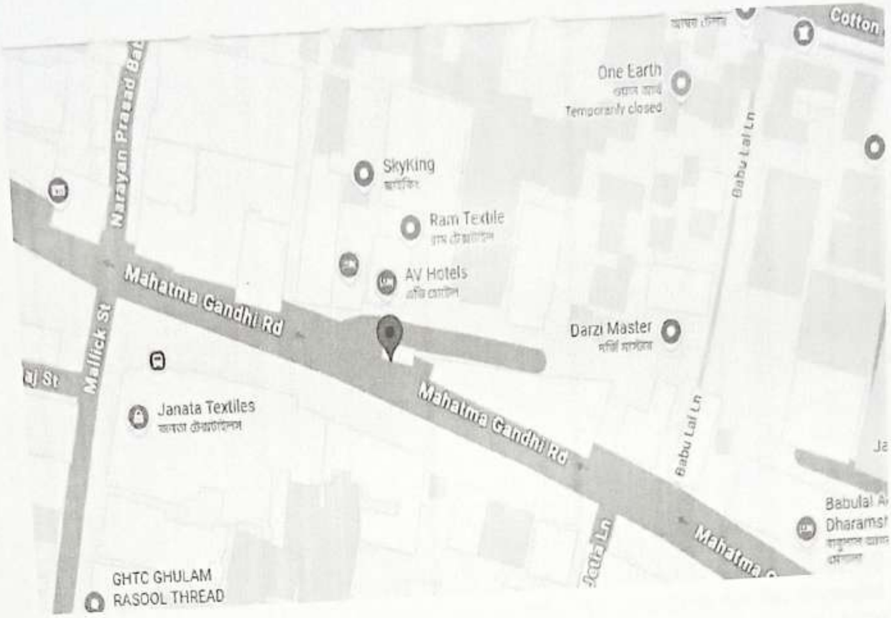
Signed on

Signature of shareholder

Signature of Proxy holder(s)

Note: This form of proxy to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

ROUTE MAP


Cotton
One Earth
Temporarily closed
SkyKing
Ram Textile
AV Hotels
Narayan Prasad Bab
Mahatma Gandhi Rd
Mallick St
Darzi Master
Babu Lal Ln
Janata Textiles
Mahatma Gandhi Rd
Babu Lal Ln
Babulal A
Dharamsl
GHTC GHULAM
RASOOL THREAD

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Kolkata - 700 119

DIRECTORS' REPORT

To
The Members

The Directors of your Company are pleased to present the fifth Annual Report on the business and operations of the Company together with the Audited Financial Statements for the year ended 31st March, 2025.

1. **Financial highlights:**

The financial performance of the Company for the year ended 31st March, 2025 is summarized below:

(Figures in hundreds Rs.)

PARTICULARS	Current Year ended 31.03.2025	Previous Year ended 31.03.2024
Revenue from Operations (Net)	0.00	0.00
Other income	5,154.31	20,567.24
Total Revenue	**5,154.31**	**20,567.24**
Less: Expenses	5,090.07	3,554.20
Profit before exceptional and extraordinary items and tax Exceptional Items	64.24	17,013.04
Profit before extraordinary items and tax	64.24	17,013.04
Extraordinary items	0.00	0.00
Profit before Tax	**64.24**	**17,013.04**
Less: Tax expense	(2.44)	4,191.02
Profit (Loss) for the Period	**66.68**	**12,822.02**

2. **State of Company's Affairs & Operations**

During the financial year 2024–25, the Company achieved a Net Revenue of Rs. 5,154.31 (hundreds) as compared to Rs. 20,567.24 (hundreds) in the corresponding previous year. After accounting for all expenses including depreciation, exceptional items and tax, the Company recorded a Profit after Tax of Rs. 66.68 (hundreds) for the year under review.

3. Transfer to Reserves

During the period under review, the Board of Directors has decided not to transfer any amount to the reserves of the Company. The profits earned during the year, have been retained in the business to meet operational requirements and support future growth initiatives, and accordingly, no transfer to reserves is proposed.

4. Dividend

Although the Company has earned profits during the financial year under review, the Board of Directors has not recommended any dividend for the year. The profits have been retained in the business to strengthen the Company's financial position and to meet future operational and growth requirements.

5. Deposits

During the year under review, the Company has not accepted deposits falling within the ambit of Section 73 of the Companies Act, 2013 and the Rules framed thereunder.

6. Transfer of Amount to Investor Education and Protection Fund

There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company as per the provisions of Section 125(2) of the Companies Act 2013.

7. Weblink of Annual Return, If any

As the Company doesn't have its own website, the requirement of uploading Annual Return of the Company on its website as on 31st March, 2025 in form MGT-9 in accordance with Section 92(3) of the Act read with the Companies (Management and Administration) Rules, 2014, is not applicable to the Company.

8. Statutory Auditors

M/s Rishi Agarwal & Company, Chartered Accountants (Firm Registration No. 329564E), were the Statutory Auditors of the Company for the financial year 2024-25 and shall hold office until the conclusion of the ensuing Annual General Meeting for the year ended 2025-26 and being eligible to offer themselves for re-appointment. The Auditor's Report does not contain any qualification, reservation, adverse remark or disclaimer.

9. Frauds reported by the Auditors

No fraudulent activities were reported by the auditors of the Company during the period under review pursuant to the provision of Section 143(12) of the Companies Act, 2013.

10. Change in the Nature of Business

There is no change in the nature of business of the company during the Financial Year 2024-25.

11. Details of Meetings of the Board of Directors for the year ended 31st March, 2025:

During the financial year 2024-25, four meetings of the Board of Directors were held. The maximum time gap between two Board Meetings was not more than one hundred and twenty (120) days. The details of the board meetings are as follows:

Sl. No.	Date of Board Meetings	No. of directors as on the date of the meeting	Directors present in the meeting
1.	10.04.2024	2	2
2.	05.09.2024	2	2
3.	13.11.2024	2	2
4.	28.01.2025	2	2

12. Directors and Key Managerial Personnel

A. Key Managerial Personnel

Kamal Kumar Dugar	Director
Anjana Dugar	Director

B. Change in Directors of Company

There is no Change in Directorship of the Company.

C. Shareholding Pattern of Directors

Particulars	As at 31.03.2025	% holding
Kamal Kumar Dugar	15,00,000	60%
Anjana Dugar	10,00,000	40%

13. Declaration of Independent Director

The provisions of Section 149 of the Companies Act, 2013 pertaining to the appointment of Independent Directors do not apply to our Company.

14. Director Responsibility Statement

In terms of Sections 134(5) of the Companies Act, 2013 in relation to financial statements for the year 2024-25 the Board of Directors state that:

a. The applicable accounting standards have been followed in preparation of the financial statements and there are no material departures from the said standards.

b. Reasonable and prudent accounting policies have been used in the preparation of the financial statements, that they have been consistently applied and that reasonable and prudent judgments and estimates have been made in respect of items not concluded by the year end, so as to give a true and fair view of the state of affairs of the Company as at 31-Mar-2025 and of the profit/loss of the year ended 31-March-2025.

c. Proper and sufficient care has been taken for maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

d. The financial statements have been prepared on a going concern basis.

e. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

15. Details of significant material orders passed by regulators/courts/ tribunals against the going concern status of the company

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

16. Material Changes and commitment if any affecting the financial position of the company occurred between the end of the financial year to which these financial statements relate and the date of the Report

No material changes and commitments affecting the financial position of the Company occurred between end of the financial year to which this financial statement relates and the date of this report.

17. Particulars of Loans, Guarantees or Investments made under Section 186 of the Companies Act, 2013

Certain loans and guarantees made by the Company are at arm's length under Section 186 of the Companies Act, 2013 during the year under review and it has complied with the provisions of the above section.

18. Subsidiaries, Joint Ventures and Associate Companies

The Company did not have any subsidiary, joint ventures and associate companies as on 31st March 2025 or during the year ended on that date.

19. Share Capital of the Company and the details of issue of securities made during the year

a. Buy Back Of Securities

The Company has not bought back any of its securities during the year under review.

b. Sweat Equity

The Company has not issued any Sweat Equity Shares during the year under review.

c. Bonus Shares

No Bonus Shares were issued during the year under review.

d. Employees Stock Option Plan

The Company has not provided any Stock Option Scheme for the employees.

e. Rights Issue

The Company has made rights issue of 3,00,000 equity shares to its shareholders.

20. Details of Conservation of Energy, Technology Absorption as mentioned in Rule 8 Companies (Accounts) Rules, 2014

Statement giving the details of conservation of energy, technology absorption and foreign exchange earning & outgo in accordance with requirements of Section 134 (3)(m) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014, is as follows: -

(A) CONSERVATION OF ENERGY	
The steps taken or impact on conservation of energy	NA
The steps taken by the company for utilizing alternate sources of Energy	NA
The capital investment on energy conservation equipment	NA
(B) TECHNOLOGY ABSORPTION	
The efforts made towards technology absorption	NA

The benefits derived like product improvement, cost reduction, product development or import substitution	NA
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)	NA
The expenditure incurred on research and development	NA
(C) FOREIGN CURRENCY TRANSACTIONS	
Total Income earned in Foreign Currency during the year	NA
Total expenditure incurred in Foreign Currency during the year	NA

21. Details in respect of Adequacy of Internal Financial Controls with Reference to The Financial Statements

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, the board is of the opinion that the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, 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 issues by the Institute of Chartered Accountants of India.

22. Disclosure whether the maintenance of cost records as specified by CG Section under Sec 148(1) of the Companies Act, 2013 is required to be maintained by the company or not

The provision of maintenance of cost audit records and filing the same is not applicable to the Company.

23. Disclosure under the Sexual Harassment of Women at the Work Place (Prevention, Prohibition and Redressal) Act, 2013 (POSH):

The company has in place an Anti-Sexual Harassment Policy and has duly constituted an Internal Committee (ICC) in line with the requirements of the Sexual Harassment of Women at the Work Place (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder. The Company is committed to uphold and maintain the dignity of women employees (permanent, contractual, temporary, trainees) and are covered under this policy.

Hence, pursuant to Section 134(3)(q) of the Companies Act, 2013 read with Rule 8(5)(x) of Companies (Accounts) Rules, 2014, following are the details of disclosures reported during the year under review:

a) Number of sexual harassment complaints received: NIL

b) Number of complaints disposed of: NIL

c) Number of cases pending for more than 90 days: NIL

24. Disclosure under the Maternity Benefit Act, 1961:

Pursuant to the provisions of Rule 8(5)(xiii) of Companies (Account) Rules, 2014, the Company affirms that it has duly complied with all the provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year under review.

25. Particulars of Contracts or Arrangements Made with Related Parties

All related party transactions entered into by the Company during the financial year under review were on an arm's length basis and carried out in the ordinary course of business and the provisions of Section 188 of the Companies Act, 2013 are not attracted. There are no materially significant related party transactions during the period under review made by the Company with Promoters, Directors or other designated person which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required. However, details of all related party transactions are given in Notes to Financial Statements.

26. Disclosure of Composition of Audit Committee and Providing Vigil Mechanism

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules 2013 is not applicable to the Company

27. Statement indicating development and implementation of Risk Management Policy

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

28. Details of application made or any preceding pending under IBC, 2016 during the FY along with the current status

No applications are filed or pending under IBC, 2016 against the Company. Hence the said provision is not applicable to the Company.

29. The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof

Valuation at the time of one-time settlement	Valuation at the time of taking Loans from Banks/FI	Difference	Reasons for Difference

NA	NA	NA	NA

30. Explanation or Comments on Qualifications, Reservations or Adverse Remarks or Disclaimers Made by the Practicing Company Secretary in their Reports

The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

31. Company's Policy Relating to Directors Appointment, Payment of Remuneration and Discharge of their Duties

The Company has devised certain policies relating to appointment of Directors, payment of Managerial remuneration, Director's qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

32. Particulars of Employees

As provisions of section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, every company is required to provide particular of employees in the Directors' Report exceeding the stipulated remuneration limit(s). Hence the Company has complied with the provisions of Section 134.

33. Acknowledgements

The directors place on records their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. The directors also acknowledge gratefully the shareholders for their support and confidence reposed on the Company.

For and on behalf of the Board of Directors
KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED
Kamal Kumar Dugar
Director
KKD

KAMAL KUMAR DUGAR
Director
DIN: 01151900

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED
Anjana Dugar
Director
AD

ANJANA DUGAR
Director
DIN: 01213400

Place: Kolkata
Date: 16-09-2025

RISHI AGARWAL & COMPANY
CHARTERED ACCOUNTANTS
171/1 M.G Road (5 Babu lal lane), 3rd Floor,
Kolkata 700 007, West Bengal
Ph. No (+91)3335611344, Mobile: 8335069200/6289079168
Email: carishiagarwal62@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Members of
KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **KKHEM RESINS AND ADHESIVES PRIVATE LIMITED ("the Company")**, which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss for the year then ended, the Cash flow statement and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information ("the Financial Statements)

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('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 Companies Act 2013 ("the Act") read with Rules as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profits, for the year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing ("the SAs") specified under Section 143 (10) of the Companies Act, 2013. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

RISHI AGARWAL & COMPANY
M No 308091
Chartered Accountants

Emphasis of Matter

We draw attention to Note no 10(b) to the financial statements which indicates that there were no capital-work-in progress whose completion is overdue, Further there were no projects where activity has been suspended during the current reporting period and the company is extensively engaged to start its commercial operation in coming years as represented by the management of the company.

Our opinion on the financial statements is not modified in respect of the above matter.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the 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 identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during 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 information, we are required to report the fact.

Responsibilities of Management and those charged with governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of

Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the company's financial reporting process.

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 Standards of Auditing ("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.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

RISHI AGARWAL & COMPANY
CHARTERED ACCOUNTANTS
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Ph. No (+91)3335611344, Mobile: 8335069200/6289079168
Email: carishiagarwal62@gmail.com

- 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. 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 Companies Act, 2013, this report does not include a statement on the matters specified in paragraphs 3 and 4 of the Order; since in our opinion and according to the information and explanation given to us, this order is not applicable to the Company.
2. As required by Section 143(3) of the Act, we report that:
   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit

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

   c) The Balance Sheet and the Statement of Profit & loss 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 Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 as may be amended.

   e) On the basis of written representations received from the directors as on March 13, 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.

RISHI AGARWAL & COMPANY
M No 308091
Chartered Accountants

RISHI AGARWAL & COMPANY
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f) The company has prepared its books of accounts on a going concern basis for the financial year ended March 31, 2025;

g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we are of the opinion that the reporting on the same is not applicable to the Company.

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 as amended with effect from April 01, 2021, in our opinion and to the best of our information and according to the explanation given to us

a) The Company does not have any pending litigation(s) which would impact its financial position significantly.

b) The Company did not have any long-term contracts, including derivative contracts for which there were any material foreseeable losses;

c) During the year no amount were required to be transferred to the Investor Education and Protection Fund by the Company.

d) Omitted by the Companies (Audit and Auditors) Amendment Rules 2021,

e) **(i)** The management has represented that, to the best of its knowledge and belief, as disclosed in Note 21(14)(A) to the Financial Statements, 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, 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 on behalf of the Ultimate Beneficiaries.

(ii) The management has represented that, to the best of its knowledge and belief, ,as disclosed in Note 21(14)((B) to the Financial Statements, 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 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 Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

RISHI AGARWAL & COMPANY
M No-308091
Chartered Accountants

RISHI AGARWAL & COMPANY
CHARTERED ACCOUNTANTS
171/1 M.G Road (5 Babu lal lane), 3rd Floor,
Kolkata 700 007, West Bengal
Ph. No (+91)3335611344, Mobile: 8335069200/6289079168
Email: carishiagarwal62@gmail.com

(iii) Based on the audit procedures performed 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) contain any material mis-statement.

f) No dividends were declared or paid during the year by the Company, hence compliance with Section 123 of the Act is not applicable.

g) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same was enabled and operated throughout the year, we did not come across any instance of audits trail feature being tampered with.

As the proviso to Rule 3(1) of the Companies (Accounts) Rules 2014 is applicable from 1st April 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules 2014 on preservation of audit trail as per statutory requirements for record retention, the Company has preserved the trail of audit records

3) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company

For RISHI AGARWAL & COMPANY.
Chartered Accountants
FRN: 329564E

RISHI AGARWAL & COMPANY
M No -308091
Chartered Accountants

CA. Rishi Agarwal
(Proprietor)
Membership No.: 308091
UDIN: 25308091BMOUGM3341
Place: Kolkata
Date: 16/09/2025

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

183, MAHATMA GANDHI ROAD, GROUND FLOOR, KOLKATA 700 007

Balance Sheet as at 31st March, 2025

(Rs in Hundred)

Particulars	Note No.	As at 31st March, 2025		As at 31st March, 2024	
I. EQUITY & LIABILITIES					
1. Shareholders' Funds					
a) Share Capital	4	250,000.00		220,000.00	
b) Reserves & Surplus	5	15,081.82	265,081.82	15,015.14	235,015.14
2. Non-Current Liabilities					
a) Deferred tax liabilities (net)	6	-		0.69	
b) Long term loans & advances		556,685.65	556,685.65	299,632.85	299,633.54
3. Current Liabilities					
a) Trade payables	7				
(i) Total outstanding dues of micro enterprises and small enterprises		-		-	
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		455.80	455.80	-	-
b) Other current liabilities	8	2,259.40		446.50	
c) Short term provisions	9	-	2,259.40	2,031.44	2,477.94
Total			824,482.67		537,126.62
II. ASSETS					
1. Non Current Assets					
a) Property plant & euipments	10(a)	685,600.72		164,697.44	
b) Capital work in progress	10(b)	-		159,199.95	
c) Deferred tax Assets (net)	6	10.37		-	
d) Long term loans & advances	11	79,470.42		161,454.64	
e) Other non-current assets	12	2,771.17	767,852.68	2,511.09	487,863.13
2. Current Assets					
a) Cash & cash equivalents	13	2,718.98		4,095.30	
b) Current tax assets (net)	14	3,441.62		-	
c) Other Current assets	15	50,469.39	56,629.99	45,168.20	49,263.50
Total			824,482.67		537,126.62
Corporate Information & Significant Accounting Policies	1 To 3				
Notes 1 to 21 referred to above forms an integral part of the Financial Statements					

In terms of our attached report of even date

For RISHI AGARWAL AND COMPANY
Chartered Accountants
F.R.N : 329564E

RISHI AGARWAL & COMPANY * Chartered Accountants * M No-308091

(CA. RISHI AGARWAL)
Proprietor
Membership No: 308091
Palce : Kolkata
Date : 16-09-2025

For and on behalf of the Board of Directors
KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

Kamal Kumar Dugar
(Director)
DIN: 01151900

Anjana Dugar
(Director)
DIN: 01213400

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

183, MAHATMA GANDHI ROAD, GROUND FLOOR, KOLKATA 700 007

Statement of Profit & Loss Account for the year ended 31st March, 2025

(Rs in Hundred)

Particulars	Note No.	As at 31st March, 2025		As at 31st March, 2024	
REVENUE					
Revenue Form Operations	16		-		-
Other Income	17		5,154.31		20,567.24
Total Income			5,154.31		20,567.24
EXPENSES					
Depreciation	10(a)		148.22		130.65
Other Expenses	18		4,941.86		3,423.55
			5,090.07		3,554.20
PROFIT / (LOSS) BEFORE TAX			64.24		17,013.04
TAX EXPENSES	19				
a) Current Tax		27.23		4,293.00	
b) Income tax of earlier		(18.61)		(91.16)	
b) Deferred Tax		(11.06)	(2.44)	(10.81)	4,191.02
PROFIT / (LOSS) FOR THE YEAR			66.68		12,822.02
EARNINGS PER SHARE (OF Re. PER EQUITY SHARE)					
Basic (Note no: 20(a))			0.003		0.58
Diluted (Note no: 20(a))			0.003		0.58
Notes 1 to 21 referred to above forms and integral part of the Financial Statements					

In terms of our attached report of even date

For RISHI AGARWAL & COMPANY.
Chartered Accountants
F.R.N : 329564E

RISHI AGARWAL & COMPANY Chartered Accountants M No-308091

(CA. RISHI AGARWAL)
Proprietor
Membership No. : 308091
Place : Kolkata
Date : 16-09-2025

For and on behalf of the Board of Directors
KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

Kamal Kumar Dugar
(Director)
DIN: 01151900

Anjana Dugar
(Director)
DIN: 01213400

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

183, MAHATMA GANDHI ROAD, GROUND FLOOR, KOLKATA 700 007

(Amount in Rs Hundred)

Cash Flow Statement for the year ended March 31, 2025

Particulars	March 31, 2025	March 31, 2024
	(RS.)	(RS)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and Extraordinary Items	66.68	17,013.04
Adjustments for non-opearating non cash income/expenses		
Interest on deposits with bank	(4,449.15)	(792.70)
Brokerage income	-	(16,499.14)
Interest on security deposit	(284.00)	(73.30)
Interest on IT refund	(2.43)	
Income from sale of investment	(418.73)	(3,202.10)
Depreciation	148.22	130.65
Operating Profit before Working Capital changes	(4,939.42)	(3,423.55)
Adjustment for :		
(Increase)/Decrease in Investments	-	364.36
(Increase)/Decrease in Short Term Provision	(3,441.62)	-
(Increase)/Decrease in Other current and Non-current Assets	(5,561.26)	(34,874.90)
Increase/ (Decrease) in Trade Payables	455.80	-
Increase/ (Decrease) in Short Term Provision	(2,031.44)	1,547.88
Increase/ (Decrease) in Other Current Liabilities	1,812.90	(1,189.13)
	(8,765.62)	(34,151.78)
Cash generated from Operations	(13,705.04)	(37,575.33)
Taxation	8.63	4,201.83
Cash Flow before extraordinary items	(13,713.67)	(41,777.17)
Net Cash from operating activities (A) :	(13,713.67)	(41,777.17)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Interest on deposits with bank	4,449.15	792.70
Brokerage income	-	16,499.14
Interest on security deposit	284.00	73.30
Income from sale of investment	418.73	3,202.10
Purchase of Plant and Machinery	(521,051.49)	(102,586.46)
Loans and Advances (Asset)	81,984.22	(160,718.26)
Capital Work in Progress	159,199.95	(125,634.19)
Net Cash used in investing activities (B) :	(274,715.44)	(368,371.67)

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED 183, MAHATMA GANDHI ROAD KOLKATA 700007

RISHI AGARWAL & COMPANY Chartered Accountants M No -308091

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

183, MAHATMA GANDHI ROAD, GROUND FLOOR, KOLKATA 700 007

C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed From Issue Of Equity Shares	30,000.00	110,000.00
Proceeds from Borrowings	257,052.80	299,632.85
Net Cash from Financing activities (C) :	**287,052.80**	**409,632.85**
Net increase/(decrease) in Cash and Cash equivalents (A+B+C) :	**(1,376.31)**	**(515.98)**
Cash and Cash equivalents at the beginning of the year	**4,095.30**	**4,611.28**
Cash and Cash equivalents at the close of the year	**2,718.98**	**4,095.30**
Components of Cash & Cash equivalents		
Balances with banks in current account	1,867.46	3,894.44
Cash on hand	851.52	200.86
Total Cash & cash equivalents	**2,718.98**	**4,095.30**

In terms of our attached report of even date

For RISHI AGARWAL AND COMPANY

Chartered Accountants

F.R.N : 329564E

(CA. RISHI AGARWAL)

Proprietor

Membership No: 308091

Palce : Kolkata

Date : 16-09-2025

For and on behalf of the Board of Directors
KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

Kamal Kumar Dugar

Kamal Kumar Dugar

(Director)

DIN: 01151900

Anjana Dugar

Anjana Dugar

(Director)

DIN: 01213400

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

183, Mahatma Gandhi Road, Ground Floor, Kolkata - 700007

Notes to Financial Statements for the Year ended March 31, 2025

1. Background and Nature of Operation

KKHEM Resins and Adhesives Private Limited (the Company) is a private company domiciled in India and incorporated on October 05, 2020 under the provisions of the Companies Act 2013. The Company is engaged in the business of manufacturing of adhesives and other allied products. The Company has not started its commercial production since its incorporation and is setting up its factory and procurement of plant and machinery is under way. The Company has already acquired the land and transferred the Capital work in progress to Property Plant & Equipment under Shed & Building

2. Basis of Preparation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the Accounting Standards ('AS') notified under Section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 as amended. The financial statements have been prepared on an accrual basis and under the historical cost convention and on a going concern basis. All the assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification as assets and liabilities.

The financial statements including notes thereon are presented in Indian Rupees ("Rupees "or "Rs."), which is the Company's functional and presentation currency. All amounts disclosed in the financial statements including notes thereon have been rounded off to the nearest Hundreds as per the requirement of Schedule III to the Act unless stated otherwise.

3. Summary of Significant Accounting Policies

(a) Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future years.

(b) Property plant and equipment (PPE)

All Property plant and equipment are measured at cost less accumulated depreciation and impairment losses if any. Purchase cost of assets includes non-recoverable duties and taxes and any directly attributable costs of bringing an asset to the location and condition of its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. Subsequent expenditure related to an item of property plant & 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 tangible fixed assets, including day to day repair and maintenance expenditure and cost of replacing parts, are charged to the Statement of Profit and Loss for the year during which such expenses are incurred. However borrowing costs attributable to fund the plant & machinery before the company's operation begins have been capitalised to Plant & Machinery and similarly to shed and building

(c) Depreciation on Property plant and equipment

Depreciation on tangible assets (PPE) have been provided using straight line method over the estimated useful lives of the tangible assets which results being greater than or equal to the corresponding rates prescribed in Schedule II of the Companies Act, 2013

The Company has considered following useful lives to provide depreciation on its PPE.

Category of tangible assets	Estimated useful life
Land	NA
Computer, UPS & Printers	3 Years

There exist restrictions on title by way of any security/ pledge/hypothecation of its property plant & Equipment against loans taken by the company from West Bengal Financial Corporation (WBFC)
The estimated useful lives, residual values and depreciation method are reviewed at-least at the end of each financial year and are adjusted, wherever appropriate and required. Since the company has not yet started its commercial production and the factory set up is still underway the company has not provided for depreciation for all the items of PPE except Computers and mobile which are used for administrative purposes

Capital work in progress ('CWIP')
Projects under commissioning and other CWIP are carried at cost, comprising direct cost, related incidental expenses and attributable borrowing cost, if any. Subsequent expenditures relating to property, plant and equipment are capitalised only when it is probable that future economic benefit associated with these will flow to the company and the cost of the item can be measured reliably. Advances given to acquire property, plant and equipment are recorded as non-current assets and subsequently transferred to CWIP on acquisition of related assets. There exist charge on title by way of any security/ pledge/hypothecation of all its Capital work in progress including civil constructions against loans taken by the company from West Bengal Financial Corporation (WBFC). However during the current reporting period the company has transferred all its CWIP in the respective heads of PPE
Impairment of tangible assets
The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indications exist, the Company estimates the asset's recoverable amount. An assets recoverable amount is the higher of an asset's net selling price and its value in use.

(d) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria is also met before revenue is recognised.

Sale of Products

Since company has not started its commercial production, hence there has been no revenue recognition

Interest Income

Interest income is recognised on a time proportion basis taking into account and the amount outstanding and the applicable interest rate. Interest income is shown separately in the Statement of Profit and Loss as other income.

(e) Employee Benefits

Short term employee benefits

Short term employee benefits such as salaries, wages, bonus, expected cost of ex-gratia etc., are recognized in the period in which the employee renders the related service.

(f) Income Tax

Current tax

Tax expense comprises of current and deferred tax. Current Tax: Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the provisions of the Income Tax Act, 1961. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax

Deferred tax is recognized subject to consideration of prudence on the basis of timing differences being the differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period using the tax rates and laws that have been enacted or substantially enacted as on the balance sheet date. Deferred tax asset is recognised and carried forward only to the extent that there is reasonable certainty that the asset will be realized in future. At each reporting date, the Company re-assesses unrecognised deferred tax assets if any. The carrying amount of deferred tax assets are reviewed at each balance sheet date. The Company writes-down the Carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that the sufficient future taxable income will be available against which deferred tax assets can be realized.

(g) Earnings per share

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

(h) Provisions and Contingent Liabilities

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 require to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

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. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

(i) Cash and Cash Equivalents

Cash comprises cash on hand and balances with banks in current account

(j) Segment Reporting

The business of the Company falls under a single segment i.e., manufacturing of resins and adhesives and other allied products. Further the company has not yet started its commercial production hence the disclosure requirements as per AS – 17 on 'Segment Reporting' is not applicable to the Company. The Company's business is mainly concentrated in similar geographical, political and economic conditions; hence disclosure of Geographical Segment is also not required

RISHI AGARWAL & COMPANY
M No-308091
Chartered Accountants

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED
183, MAHATMA GANDHI ROAD
Kolkata 700007

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

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

(Rs in 'Hundred)

Particulars		As at 31st March, 2025		As at 31st March, 2024
Note No. 4				
SHARE CAPITAL				
a. Authorised				
Number of Equity Shares				
2500000 Shares @ Rs. 10/- each (P.Y.1100000 shares)		250,000.00		220,000.00
		250,000.00		**220,000.00**
b. Issued, Subscribed and Paid up Share Capital				
Number of Equity Shares fully paid up				
2500000 Shares @ Rs. 10/- each (P.Y.1100000 shares)		250,000.00		220,000.00
		250,000.00		**220,000.00**
c. Par Value Per Share				
Equity Shares		10		10
		10		**10**

d. Reconciliation of Number of Equity Shares outstanidng as at the beginning and as at the end of the year

Particulars	Opening Balance	Opening Balance
Number of Shares outstanding as at the beginning of the year	22,000.00	11,000.00
Add : Number of Shares	3,000.00	11,000.00
Less : Number of Shares bought back during the year		-
Number of Shares outstanding as at the end of the year	25,000.00	22,000.00

e. Details of shares held by each shareholder holding more than 5% shares : **(Figures in Hundred)**

Name of Equity Shareholders	As at 31st March, 2025		As at 31st March, 2024	
	Number of shares (in nos)	% holding	Number of shares (in nos)	% holding
1. Anjana Dugar	10,000.00	40.00%	8,800.00	40.00%
2. Kamal Kumar Dugar	15,000.00	60.00%	13,200.00	60.00%
	25,000.00	**100.00%**	**22,000.00**	**100.00%**

f. Details of shares held by the promoter at the end of the year **(Figures in Hundred)**

Name of Equity Shareholders	As at 31st March, 2025		As at 31st March, 2024	
	Number of shares (in nos)	% holding	Number of shares (in nos)	% holding
1. Anjana Dugar	10,000.00	40.00%	8,800.00	40.00%
2. Kamal Kumar Dugar	15,000.00	60.00%	13,200.00	60.00%
	25,000.00	**100.00%**	**22,000.00**	**100.00%**

f. The Company has only one class of equity shares having par value of Rs 10/- per share

g. Equity shares carry voting rights at the General Meetings of the Company, and are entitled to dividend and to participate in surplus, if any, in the event of winding up.

h. The Company is neither a holding or subsidiary company **(Figures in Hundred)**

Note No. 5 **RESERVES & SURPLUS**		As at 31st March, 2025		As at 31st March, 2024
a) Securities Premium				-
b) Surplus i.e. Balance in Statement of Profit & Loss				
As per last account	15,015.14		2,193.13	
Add : Profit for the year	66.68		12,822.02	
Less: Transfer to reserve	-	15,081.82	-	15,015.14
		15,081.82		**15,015.14**

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

RISHI AGARWAL & COMPANY Chartered Accountants M No 308091

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

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

(Rs in 'Hundred)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
Note No. 6				
NON- CURRENT LIABILITIES				
(a) Deferred tax liabilities/(Assets)	(10.37)	(10.37)	0.69	
(Due to timing difference between depreciation as per Income tax act and depreciation as per Companies act)		(10.37)		0.69
(b) Long term loans & advances				
(i) Secured loans	359,800.00		229,550.00	
(ii) Unsecured loans	196,885.65	556,685.65	70,082.85	299,633
		556,685.65		299,632.85
Secured loans are against the first charge by way of Equitable Mortgage and Hypothecation over all of the immovable and movable assets including capital work in progres, civil construction and fixed deposits of the company				
The charge is created for Rs 4.60 Crore of assets mentioned above				
CURRENT LIABILITIES				
Note No. 7				
a) Trade payables				
(i) Total outstanding dues of micro enterprises and and small enterprises	-		-	
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	455.80		-	
Undisputed less than 1 year		455.80		-

(Rs in 'Hundred)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
Note No. 8				
OTHER CURRENT LIABILITIES				
Liability for expenses				
Related party			-	
Other than related parties	289.81		185.15	
Audit fee & other charges	273.87		151.20	
Other payables				
Other Statutory dues payable*	1,695.72		110.15	
** TDS payable Rs 169572*				
		2,259.40		446.50

(Rs in 'Hundred)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
Note No. 9				
Short term provision				
Provision for Income tax (A.Y 2024-25)	-		4,293.00	
Less: TDS receivable (A.Y 2024-25)	-		911.56	
Less: TDS receivable (A.Y 2025-26)	-			
Less: Advance tax (A.Y 2023-24)			1,350.00	
Less: Advance tax (A.Y 2025-26)	-	-	-	2,031.44
			-	
		-		2,031.44

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

Notes forming part of the financial statements as at and for the year ended 31st March, 2025

10 (a). Property plant and equipment **(Rs. Hundred")**

Sr. No.	Assets	GROSS BLOCK As at 01/04/2024	Addition	Sales/Adjustments	As at 31/03/2025	DEPRECIATION As at 01-04-2024	Sale Year	For the period	Up to 31-03/2025	NET BLOCK As at 31/03/2025	NET BLOCK As at 31/03/2024
	Tangible Assets (A)										
1	Land	62,080.00			62,080.00	-			-	62,080.00	62,080.00
2	Leasehold land	19,159.42			19,159.42	-			-	19,159.42	19,159.42
3	Computers	322.03			322.03	262.37		43.56	305.92	16.10	59.66
4	Mobile	550.83		-	550.83	28.67		104.66	133.33	417.50	522.16
5	Plant and Machinery	82,876.20	236,719.84		319,596.05	-		-	-	319,596.05	82,876.20
7	Weight Machine		102.50		102.50	-		-	-	102.50	
8	Lift Machine		9,000.00		9,000.00	-		-	-	9,000.00	
9	Generator		6,372.88		6,372.88	-		-	-	6,372.88	
10	Air Conditioner		1,359.38		1,359.38	-		-	-	1,359.38	
11	Electrical Installation		2,829.43		2,829.43	-		-	-	2,829.43	
12	Furniture & Fittings		715.14		715.14	-		-	-	715.14	
13	Shed & Building		263,952.33		263,952.33					263,952.33	
	Total	**164,988.48**	**521,051.49**	**-**	**686,039.98**	**291.04**	**-**	**148.22**	**439.25**	**685,600.72**	**164,697.44**
	Previous year		**102,586.46**	**-**	**164,988.48**	**160.39**	**-**	**130.65**	**291.04**	**164,697.44**	

10 (b). Capital Work in Progress (CWIP) **(Rs in '00)**

Sr. No.	Particulars	Capital work in progress — Shed and building
1	**Gross carrying amount as at April 01, 2024**	**159,199.95**
	Additions during the year	
	Transfer to Property plant and equipment during the year	159,199.95
	Gross carrying amount as at March 31, 2025	-

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED 183, MAHATMA GANDHI ROAD Kolkata 700007

RISHI AGARWAL & COMPANY Chartered Accountants M No. 308091

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

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

(Rs in Hundred)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
(i) Non-current Assets				
Note No. - 11				
Long term loans & advances				
Advance against pollution certificate	783.88		736.38	
Advance against capital assets	14,101.25		120,137.20	
Fixed deposits with bank	60,136.14		40,000.00	
Interest accrued on fixed deposits with bank	4,449.15		581.06	
		79,470.42		161,454.64
Note No. - 12				
Other non- current assets				
Security deposit with WBSEDCL	2,771.17	2,771.17	2,511.09	2,511.09
		82,241.59		163,965.73
Above advances are unsecured but considered good				
Note No. - 13				
Cash and Cash Equivalents				
Balances with Banks (on current account)	1,867.46		3,894.44	
Cash on hand (As Certified by Management)	851.52		200.86	4,095.30
		2,718.98		4,095.30
Note No. - 14				
Short Term Provisions				
Advance Tax (AY 2025-26)	3,000.00		-	
TDS Receivable (AY 2025-26)	468.85		-	
Less: Provision for Income Tax (AY 2024-25)	27.23		-	
		3,441.62		-
Note No. - 15				
OTHER CURRENT ASSETS				
Tax on Rcm & Unclaimed TDS		77.50		1,218.64
Other non- trade receivables				
CGST & SGST receivables	50,391.89		26,835.90	
Brokerage (net of Tds)		50,391.89	17,113.66	43,949.56
		50,469.39		45,168.20

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED * 183, MAHATMA GANDHI ROAD

RISHI AGARWAL & COMPANY
M. No. 306091
Chartered Accountants

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

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

(Rs In Hundred)

Particulars	For the year Ended 31st March, 2025	For the year Ended 31st March, 2024
Note No. - 16		
REVENUE FROM OPERATIONS		
Sale of goods	-	-
	-	-
Note No. - 17		
OTHER INCOME		
Brokerage income		16,499.14
Interest on security deposit	284.00	73.30
Interest on Fixed Deposit	4,449.15	792.70
Interest on Income Tax Refund	2.43	-
Income from sale of Investments	418.73	3,202.10
	5,154.31	**20,567.24**
Note No. - 18		
Other Expenses		
Accounting charges	300.00	300.00
Audit Fees (As Auditor for Statutory Audit)	200.00	200.00
Bank Charges	48.26	0.24
Conveyance		32.50
Demat charges	105.24	5.90
Electricity charges	3,431.49	1,240.48
Excess of TDS written off		22.87
Filling fees	175.00	101.50
GST & Other Tax for earlier years		8.26
Miscellaneous Expenses	156.77	74.62
Postage & Courier		55.00
Professional tax	25.00	25.00
Printing & Stationery	35.60	10.30
Professional fees	323.00	535.00
Property Tax	120.00	120.00
Rates & Taxes		50.00
Trade licence	21.50	21.50
Share Dealing expenses		20.38
Share capital enhancing charges		600.00
Sundry balances		0.01
	4,941.86	**3,423.55**
Note No. - 19 Tax Expense		
Current tax	27.23	4,293.00
Deferred tax	(11.06)	(10.81)
Income tax of earlier	(18.61)	(91.16)
	(2.44)	**4,191.02**

RISHI AGARWAL & COMPANY Chartered Accountants M. No. 308091

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

Note No. - 20

Other notes

a). Earning per share (EPS:-)

	March 31, 2025	March 31, 2024
Profit/(Loss) after Tax (A)	66.68	12,822.02
No. of Equity Shares (B)	25,000.00	22,000.00
Earning per share (A)/(B)		
Basic	**0.003**	**0.58**
Diluted	**0.003**	**0.58**

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

Notes to financial statements for the year ended 31st March, 2025

20 Other Notes;

b. The Company's primary business is manufacturing of adhesives and other allied products falling under one head hence, Segmental Reporting as per AS 17 is not appliacble to the Company. Further the Company has not started its commercial production, hence revenue from operation is Nil

c. Based on the information available with the Company, information as per the requirements of Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 with respect to trade payables are provided in the line item "Total outstanding dues of micro enterprises and small enterprises under Note No 7, however the such other payables are paid within 15 days after reporting period

d. Contingent Liabilities & Contracts on Capital account : Nil:-

e. Related Party Disclosure

Name of the Related party and their relationship

(i) Holding Company

NIL

(ii) Subsidiaries & Associates

NIL

(iii) Key Management Personnel

a) Anjana Dugar (Director)

b) Kamal Kumar Dugar (Director)

(iv) Entities where Key Management Personnel and their relative have significant influence* (with whom the transactions has occurred)

a) KKHEM Adhessives & Polymers Private Limited

f. Disclosure of Transactions between the Company and the Related Parties during the year ended March 31, 2025

(Rs in Hundred)

SI	Name of Related Party - Company or Individual	Nature of transactions and outstanding balances	F.Y 2024-2025	F.Y 2023-2024
Key Managerial Personnel & Entities where KMP have significant influence				
	Kamal Kumar Dugar	**Loans (Opening balance)**	-	-
		Loan taken during the year	194,960.39	134,000.00
		Loan repaid during the year	141,460.39	134,000.00
		Balance outstanding	**53,500.00**	-
		Interest paid (net Tds)	7,614.35	785.02
		Subscription of shares	18,000.00	66,000.00
		Lease rent on land paid (for 30 yrs)		21,600.00
	Anjana Dugar	**Loans (Opening balance)**		-
		Loan taken during the year		30,000.00
		Loan repaid during the year		30,000.00
		Balance outstanding		-
		Interest paid (net Tds)		192.18
		Subscription of shares	12,000.00	44,000.00
	KKHEM Adhessives & Polymers Pvt Ltd	**Loans (Opening balance)**		-
		Loan taken during the year	188,542.66	-
		Loan repaid during the year	45,157.01	-
		Balance outstanding	**143,385.65**	-
		Interest paid (net Tds)	40,883.90	-

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED
Notes to financial statements for the year ended 31st March, 2025

Note no 21

Additional Regulatory Information

Amended Schedule III requires additional regulatory information to be provided in the financial Statements. These are as follows;

1) Title deeds of Immovable Property

Title deeds of immovable properties in the case of freehold land are held in the name of the Company

2) Revaluation of Property, Plant and Equipment and Right -of- Use Assets

The Company has not revalued any Property, Plant and Equipment during year

3) Intangible Assets under development

The Company does not have any Intangible assets under development during the current and previous year reporting period

4) Details of Benami Property held : Additional Disclosure

The Company does not hold any Benami Property and hence there were no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 and the Rules made thereunder, hence no disclosure is required to be given as such.

5) Capital Work in Progress

The Company has transferred the capital work in progress to Property plant & equipment during the current reporting period As such there are no capital work in progress as at the end of the current reporting period.

6) Loans or advances to specified persons

The Company has not granted loans to related parties (as defined under the Companies Act, 2013) either severally or jointly with any other person, that are repayable on demand. However there were no such amount outstanding at the end of the current reporting period.

7) Undisclosed Income

The Company does not have any undisclosed Income which was not recorded in the books of accounts and which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as, search or survey or any other relevant provisions. Also the Company does not have previously unrecorded income and related assets which were required to be properly recorded in the books of accounts during the year

8) Borrowings secured against current assets

The Company does not have any borrowings from banks or financial institutions on the basis of security of current assets hence no disclosure is required as such Howver the Company has borrowed from financial instituions as disclosed in note no 6 to the financial statements against hypothetcation and equitable mortgage on its immovable properties and other fixed assets, including civil construction and fixed deposits with bank. A charge of an amount of Rs 4.60 Crore has been created on the above mentioned assets.

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED 183 MAHATMA GANDHI ROAD Kolkata 700007

AGARWAL & COMPANY Chartered Accountants M No -308091

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED
Notes to financial statements for the year ended 31st March, 2025

9) Wilful Defaulter

The Company has not been declared as wilful defaulter by any bank or financial institution or government or any government authority or any lender as at the date of the balance sheet or on the date of approvel of the financial statements.

10) Relationship with Struck off Companies

The Company does not have any transactions with Companies which are struck off under Section 248 of the Companies Act 2013 or Section 560 of the Companies Act, 1956, hence no disclosure is required as such

11) Registeration of Charges or Satisfaction with Registrar of Companies (ROC)

There are no charges against the companies which are yet to be registered or satisfaction yet to be registered with ROC beyond the statutory period, hence no disclosures are required as such

12) Compliance with number of layers of companies

The Company does not have investment in any downstream companies for which it has to comply with the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017, hence no disclosure is required as such

13) Utilization of Borrowings

The Company has uitlized its borrowings from inancial institutions for construction of Factory building including civil construction and for purchase of Plant and machniery during the current reporting period.

14) Utilization of Borrowed Funds and Share Premium

(A) The Company has not advanced or loaned or invested funds (either borrowed funds or Share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall;

a) Directly or indirectly lent or invest in other person(s) or entity(ies) identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) Or

b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

Hence no disclosure is required as such.

(B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Parties) with the understanding (whether recorded in writing or otherwise) that the company shall;

a) Directly or indirectly lend or invest in other person(s) or entity(ies) identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) Or

b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

Hence no disclosure is required as such.

15) Details of Crypto Currency Or Virtual Currency

The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year , hence disclosure requirments for the same is not applicable

16) Corporate Social Responsibility Activities

The Company is not required to comply with the provisions of Section 135 of the Companies Act, 2013

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED 183, MAHATMA GANDHI ROAD

RISHI AGARWAL & COMPANY Chartered Accountants M No 308091

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

Notes to financial statements for the year ended 31st March, 2025

Note no 21 (a)

Ratio Analysis & its element

Ratio	Numerator	Denominator	Current Year	Previous Year	% variance	Reason for variance
Current ratio (in times)	Current Assets	Current Liabilities	25.06	19.88	26.07%	Due to increase in GST ITC and other short term receivables
Debt-equity ratio (in times)	Total Debt	Shareholder's equity	1.13	1.27	NA	NA
Debt service coverage ratio (in times)	EBITDA	Debt service obligation	0.0001	0.072	NA	NA
Inventory turnover ratio (in times)	Net Turnover	Average inventory	NA	NA	NA	NA
Trade Receivables turnover ratio	Net Credit sales	Average Trade Receivables	NA	NA	NA	NA
Trade payables turnover ratio	Net credit purchse	Average trade payables	NA	NA	NA	NA
Net capital turnover ratio	Net Turnover	Average Working capital	0.00	0.00	NA	NA
Net profit ratio (%)	Net Profit after tax	Net Turnover	NA	NA	NA	NA
Return on equity (%)	Net Profit after tax	Average Shareholders Equity	0.03%	5.46%	-99.97%	operation as the company has not started its commercial production
Return on capital employed (%)	EBIT	Capital employed	0.02%	9.28%	-99.98%	No revenue from operation as the company has not started its commercial production
Return on investment (%)	Net Profit after tax	Total average investment	NA	NA	NA	NA

Note: The company has not started its commercial production, hence there are no revenue from operations

KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

Notes to financial statements for the year ended 31st March, 2025

21(b) The Previous year's figures have been regrouped/rearranged/reclasiified wherever considered to confirm tp the current year's classification/disclosure. .

21 (c) Fraud

During the year there have been no such instances of fraud on the Company by the officers and employees,

For RISHI AGARWAL & COMPANY
Chartered Accountants
FRN : 329564E

CA. Rishi Agarwal
Proprietor
Membership No. 308091
Place : Kolkata
Date : 16-09-2025

For and behalf of the Board of Directors
KKHEM RESINS AND ADHESIVES PRIVATE LIMITED

Kamal Kumar Dugar
Director
DIN : 01151900

Anjana Dugar
Director
DIN : 01213400