

YAJUR FIBRES LIMITED

CIN-U17100WB1980PLC032918

STANDALONE BALANCE SHEET AS AT 31ST MARCH'2025

(Rs. in Lakhs unless mentioned otherwise)

Particulars		Notes No	As at 31st March 2025		As at 31st March 2024	
I. EQUITY AND LIABILITIES						
1 Shareholders' Funds						
(a)	Share Capital	2	1,576.29		463.61	
(b)	Share Capital Suspense A/c	3	-		-	
(c)	Reserves & Surplus	4	3,340.29	4,916.58	3,746.49	4,210.10
2 Non-current liabilities						
(a)	Long-term borrowings	5	1,202.91		1,085.00	
(b)	Deferred Tax Liabilities (Net)	6	335.84		140.09	
(C)	Long Term Provision	7	203.49	1,742.24	-	1,225.09
3 Current liabilities						
(a)	Short-term borrowings	8	4,134.20		1,531.53	
(b)	Trade Payables	9				
	(i) total outstanding dues of micro enterprises and small enterprises		4.42		3.77	
	(ii)total outstanding dues of creditors other than micro enterprises and small enterprise		1,096.29		380.79	
(c)	Other Current liabilities	10	576.78		470.41	
(d)	Short-term provisions	11	111.80	5,923.49	-	2,386.50
	Total			12,582.31		7,821.69
II. ASSETS						
1 Non-current assets						
(a)	Property, Plant & Equipment and Intangible assets					
(i)	Property, Plant & Equipment	12	4,479.32		4,476.89	
(b)	Non-Current Investments	13	248.59	4,727.91	62.15	4,539.04
2 Current Assets						
(a)	Inventories	14	6,315.43		2,059.04	
(b)	Trade receivables	15	720.72		722.56	
(c)	Cash and Bank balances	16	197.40		106.18	
(d)	Short-term loans and advances	17	24.49		26.12	
(e)	Other Current assets	18	596.36	7,854.40	368.75	3,282.65
	Total			12,582.31		7,821.69

Significant Accounting Policies and accompanying note are integral part of these Financial Statements 1-58

As per our Report of this date annexed

For R.Kothari & Co LLP

Chartered Accountants

FRN : 307069E/E300266

FOR & ON BEHALF OF BOARD OF DIRECTORS



Pradip Debnath

Pradip Debnath
Whole Time Director
DIN -06729238

Manoj Bajaj

Manoj Bajaj
CFO

Ashish Kankaria

Ashish Kankaria
Managing Director
DIN - 07532430

Sulekha Dutta

Sulekha Dutta
Company Secretary

CA Kailash Chandra Soni
Membership No. 057620
Partner

Place :Kolkata

Dated: 18-07-2025

YAJUR FIBRES LIMITED

CIN-U17100WB1980PLC032918

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH'2025

(Rs. in Lakhs unless mentioned otherwise)

Particulars		Notes No	For the year ended 31st March'2025	For the year ended 31st March'2024
REVENUE				
I	Revenue from Operations	19	11,385.90	8,431.95
II	Other Income	20	100.62	52.63
III	TOTAL INCOME (I+II)		11,486.52	8,484.58
EXPENSES				
IV	Cost of materials consumed	21	10,414.34	5,026.12
	Purchase of Stock-in-trade		-	-
	Change in inventories of finished goods, work-in-progress and Stock-in-Trade	22	(2,858.09)	714.89
	Employee benefits expenses	23	748.71	722.11
	Finance costs	24	278.69	271.52
	Depreciation & Amortisation Expense	12	143.80	136.42
	Other expenses	25	1,245.33	1,127.80
	TOTAL EXPENSES		9,972.79	7,998.86
V	Profit/(Loss) Before exceptional, extraordinary items and tax (III - IV)		1,513.74	485.72
VI	Exceptional Items		-	-
VII	Profit/(Loss) Before extraordinary items and tax (V- VI)		1,513.74	485.72
VIII	Extraordinary Items		-	-
IX	Profit/(Loss) before Tax (VII-VIII)		1,513.74	485.72
X	Tax Expense :			
	- Current Tax		311.99	-
	- Deferred Tax		38.31	34.58
	- Tax Adjustment for earlier years		(0.83)	(1.28)
			349.46	33.30
XI	Profit/(Loss) for the Year from continuing operations (IX - X)		1,164.28	452.43
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Profit for the period (XI + XII)		1,164.28	452.43
	Earnings per Equity Share (Face Value of Rs.10/- each.)			
	Basic (Rs.) :		7.39	2.90
	Diluted (Rs.) :		7.39	2.90

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As per our Report of this date annexed

For R.Kothari & Co LLP

Chartered Accountants

FRN : 307069E/E300266

FOR & ON BEHALF OF BOARD OF DIRECTORS



Pradip Debnath
Whole Time Director
DIN -06729238

Manoj Bajaj
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CFO

Ashish Kankaria
Ashish Kankaria
Managing Director
DIN - 07532430

Sulekha Dutta
Sulekha Dutta
Company Secretary

CA Kailash Chandra Saha
Membership No. 057620
Partner
Place :Kolkata
Dated: 18-07-2025

YAJUR FIBRES LIMITED
CIN-U17100WB1980PLC032918
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2025

(Rs. in Lakhs unless mentioned otherwise)

Particulars	For The Year Ended 31st March 2025		For The Year Ended 31st March 2024	
A. NET PROFIT BEFORE TAX	1,513.74		485.73	
ADJUSTED FOR				
Depreciation	143.80		136.42	
Interest & Finance Charges	278.69	1,936.24	271.52	893.66
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES				
Changes in				
Trade receivables & Other current assets	(130.54)		(17.28)	
Inventories	(4,256.39)		668.53	
short term and long provision	60.49		-	
Trade Payables & Current Liabilities	510.54	(3,815.90)	(135.00)	516.25
CASH GENERATED FROM OPERATIONS				
I. Tax for earlier year's	0.83		1.28	
Direct taxes paid	(207.82)	(206.99)	(5.94)	(4.66)
CASH FLOW BEFORE EXTRA ORDINARY ITEMS				
EXTRA ORDINARY ITEMS				
NET CASH FROM OPERATING ACTIVITIES (A)		(2,086.66)		1,405.25
B. CASHFLOW FROM INVESTING ACTIVITIES				
Purchase of fixed assets	(191.77)		(241.32)	
Investment made in subsidiary	(186.44)	(378.21)		(241.32)
NET CASH FLOW FROM INVESTING ACTIVITIES (B)		(378.21)		(241.32)
C. CASHFLOW FROM FINANCING ACTIVITIES				
Proceeds from borrowings	2,720.57		(861.07)	
Payment of Interest & Finance Charges	(278.69)	2,441.87	(271.52)	(1,132.59)
NET CASH FROM FINANCING ACTIVITIES (C)		2,441.87		(1,132.59)
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		(23.00)		31.33
CASH AND CASH EQUIVALENTS AT THE BEGGINING OF THE YEAR		82.35		51.02
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		59.35		82.35

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard-3 on Cash Flow Statements prescribed under the Act.

Previous Year's figures have been regrouped or rearranged, wherever necessary.

Cash and Bank balances includes:

Cash and Cash Equivalents:

	Amount(₹)	Amount(₹)
i) Cash in Hand	1.44	7.52
ii) Balance with Banks	57.91	74.83
(A)	59.35	82.35
Other Bank Balances		
i) Fixed Deposit with Bank held as Margin Money against Bank Gurantee and Letter of Credit	138.05	23.83
(B)	138.05	23.83
(A)+(B)	197.40	106.18

Significant Accounting Policies and accompanying note are integral part of these Financial Statements 1-58

As per our Report of this date annexed

For R.Kothari & Co LLP

Chartered Accountants

FRN : 307069E/E300266

CA Kailash Chandra Soni

Membership No. 057620

Partner

Place :Kolkata

Dated: 18-07-2025



FOR & ON BEHALF OF BOARD OF DIRECTORS

Pradip Debnath

Pradip Debnath
Whole Time
Director
DIN -06719238

Manoj Bajaj
Manoj Bajaj
CFO

Ashish Kankaria

Ashish Kankaria
Managing Director
DIN - 07532430

Sulekha Dutta
Sulekha Dutta
Company Secretary

YAJUR FIBRES LIMITED

Notes to the Standalone Financial Statement as at and for the year ended 31st March, 2025

(Rs. in Lakhs unless mentioned otherwise)

Particulars	As at 31st March 2025	As at 31st March 2024
2. SHARE CAPITAL		
Authorised		
25,000,000 Equity Shares of Rs 10/- each (Previous Year 1,59,71,000 Equity Shares of Rs. 10/- each)	2,500.00	1,597.10
NIL (Previous Year 2000 - 11% Irredeemable Non-Cumulative Preference Shares of Rs 100/- each)	-	2.00
	2,500.00	1,599.10
Issued & Subscribed		
15,762,873 Equity Shares of Rs.10/- each (Previous Year 46,36,139 Equity Shares of Rs 10/- each)	1,576.29	463.61
	1,576.29	463.61
Paid up		
15,762,873 Equity Shares of Rs.10/- each (Previous Year 46,36,139 Equity Shares of Rs 10/- each)	1,576.29	463.61
	1,576.29	463.61
3. SHARE CAPITAL SUSPENSE A/C		
At the beginning of the Year	-	216.51
Add: During the Year	-	-
Less: Transfer to Paid up Share Capital	-	(216.51)
	-	-

A) The reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period.

Particulars	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Rs.	No. of Shares	Rs.
Equity Shares				
Issued, Subscribed and fully paid up Equity Shares outstanding at the beginning of the year	46,36,139	4,63,61,390	24,71,000	2,47,10,000
Add : Issued during the period (Refer Note 37)	1,11,26,734	11,12,67,340	21,65,139	2,16,51,390
Issued, Subscribed and fully paid up Equity Shares outstanding at the end of the year	1,57,62,873	15,76,28,730	46,36,139	4,63,61,390

B) The company has one class of equity shares having a par value of Rs.10/- per share. Each shareholder is eligible for one vote per share held and having same rights as to eligible to receive the remaining assets of the company after distribution of all preferential amount in proportion dividend. In the event of liquidation, the equity shareholders are to their shareholding.

C) The name of Shareholders holding more than 5% shares in the Company and their numbers are as follows:

NAME OF SHAREHOLDERS	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	%	No. of Shares	%
Goldview Financial Services Ltd.	58,32,023	37.00	17,15,301	37.00
Ashish Kankaria	46,10,734	29.25	4,52,028	9.75
Ambica Capital Markets Ltd.	32,43,600	20.58	9,54,000	20.58
Yogesh Kumar Kankaria	-	-	4,52,027	9.75
Abhishek Kankaria	-	-	4,52,027	9.75



YAJUR FIBRES LIMITED

 Notes to the Standalone Financial Statement as at and for the year ended 31st
 March, 2025

(Rs. in Lakhs unless mentioned otherwise)

D) The details of the shareholdings of the promoter and promoter group are as follows:-

Promoter Shareholding		FY 2024-25		FY 2023-24		% change during the year
Sl. No.	Name of Shareholders	No. of Shares	% of Shares	No. of Shares	% of Shares	
Promoter Shareholding						
1	Ambica Capital Markets Ltd.	32,43,600	20.58	9,54,000	20.58	-
2	Goldview Financial Services Ltd.	58,32,023	37.00	17,15,301	37.00	-
3	Ashish Kankaria	46,10,734	29.25	4,52,028	9.75	19.50
Total (i)		1,36,86,357	86.83	31,21,329	67.33	19.50
Promoter Group Shareholding						
1	Awanti Kumar Kankaria Huf	3,74,113	2.37	1,10,033	2.37	-
2	Score Information Technologies Ltd	1,93,120	1.23	56,800	1.23	-
3	Yogesh Kumar Kankaria	-	-	4,52,027	9.75	(9.75)
4	Abhishek Kankaria	-	-	4,52,027	9.75	(9.75)
5	Chandra Udyog	61,200	0.39	18,000	0.39	-
6	A K K Vinimay Private Limited	2,12,129	1.35	62,391	1.35	-
7	Aryaman Marketing Private Limited	2,12,129	1.35	62,391	1.35	-
8	Panchjanya Distributors Private Limited	2,22,700	1.41	65,500	1.41	-
9	Sushil Kumar Bhutoria	-	-	16	0.00	(0.00)
10	Aadhunik Real Estate Private Limited	11,050	0.07	3,250	0.07	-
11	Auckland Services & Securities Ltd	27,625	0.18	8,125	0.18	-
12	Poonam Carpets and Mattings Limited	38,675	0.25	11,375	0.25	-
13	CCL Industries and Securities Limited	88,400	0.56	26,000	0.56	-
14	Alexendra Jute Mills Private Ltd	4,47,525	2.84	1,31,625	2.84	-
15	Abhishek Carpets & Felts Ltd	1,87,850	1.19	55,250	1.19	-
Total (ii)		20,76,516	13.17	15,14,810	32.67	(19.50)
Total (i)+(ii)		1,57,62,873	100.00	46,36,139	100.00	-

E) Details of Holding Company:-

Particulars	As at 31.03.2025	As at 31.03.2024
Name of Company	NA	NA
No. of share Held	Nil	Nil
% of Holding	-	-

F) Details of shares reserved for issue under options and contracts/commitments for the sale of shares/ disinvestment, including the terms and amounts:-

Particulars	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	Amount	No. of Shares	Amount
Shares reserved for issue under options and contracts/commitments for sale/ disinvestment	NIL	NIL	NIL	NIL

G) Details of Share Capital transactions carried in the five years immediately preceding the Balance Sheet date:-

Particulars	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	Amount	No. of Shares	Amount
a) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash (Allotted due to scheme of Amalgamation on 01.4.2023)	21,65,139	216.51	21,65,139	216.51
b) Aggregate number and class of shares allotted as fully paid up by way of bonus shares (Bonus Issue on 03.02.2025)	1,11,26,734	1,112.67	Nil	Nil
c) Aggregate number and class of shares bought back	Nil	Nil	Nil	Nil



YAJUR FIBRES LIMITED

Notes to the Standalone Financial Statement as at and for the year ended 31st March, 2025

(Rs. in Lakhs unless mentioned otherwise)

4. RESERVES AND SURPLUS

Particulars	As at 31.03.2025	As at 31.03.2024
A. Capital Reserve		
As per last Balance Sheet	102.00	102.00
Closing Balance	-	-
	102.00	102.00
B. Revaluation Reserve		
As per last Balance Sheet	735.61	735.61
Add : Additions/(Adjusted) during the year	-	-
Less : Transfer to General Reserve (Refer Note No. 36)	48.01	-
Closing Balance	687.60	735.61
C. Securities premium account		
As per last Balance Sheet	852.15	852.15
Add : On shares issued	-	-
Less : Issue of Bonus Share (Refer Note No.37)	852.15	-
Closing Balance	-	852.15
D. General Reserve		
As per last Balance Sheet	1,220.38	1,220.38
Add : Transfer from Profit and Loss Account	-	-
Add: Reversal of Revaluation Reserve (Refer Note No.36)	48.01	-
Closing Balance	1,268.39	1,220.38
E. Surplus as per Profit & Loss Account		
As per last Balance Sheet	836.34	383.91
Add: Net profit for the Year	1,164.28	452.43
Less: Earlier year Gratuity (Refer Note No.40)	254.81	-
Add: Deferred tax on earlier year gratuity (Refer Note No. 39)	64.13	-
Less: Issue of Bonus Share (Refer Note No.37)	260.52	-
Less: Depreciation of Prior Periods (Refer Note No. 36)	45.54	-
Less: Earlier Year adjustments of Deferred Tax (Refer Note No. 39)	221.57	-
Closing Balance	1,282.31	836.34
Total Reserve and Surplus	3,340.29	3,746.49

Particulars	As at 31st March 2025	As at 31st March 2024
5 LONG-TERM BORROWINGS		
Secured Loan		
ICICI Vehicle Loan	9.69	-
(refer note 5A)	9.69	-
Less: Current maturities of Vehicle Loan	(1.78)	-
	7.91	
Unsecured Loan		
Loan from related party	1,195.00	1,085.00
Note : *Interest rate on unsecured Loan from the related parties ranges from 7% to 8% p.a	1,202.91	1,085.00



YAJUR FIBRES LIMITED

Notes to the Standalone Financial Statement as at and for the year ended 31st March, 2025

(Rs. in Lakhs unless mentioned otherwise)

Particulars	As at 31st March 2025	As at 31st March 2024
6 Deferred tax liabilities /(Assets)		
Opening	140.09	105.51
Deferred tax on earlier year gratuity (Refer Note No. 39)	(64.13)	-
Earlier Year adjustments of Deferred Tax (Refer Note No. 39)	221.57	-
Liability created during the year on gratuity (Refer Note No. 39)	7.43	-
Liability created during the year on Property , Plant and Equipment (Refer Note No. 39)	30.88	34.58
	335.84	140.09
Particulars	As at 31st March 2025	As at 31st March 2024
7 Long Term Provision		
Provision for Gratuity	203.49	-
	203.49	-
Particulars	As at 31st March 2025	As at 31st March 2024
8 SHORT TERM BORROWINGS		
Secured Loan		
Working Capital Loans -ICICI Bank	2,944.08	-
Export Packing Credit Loan - ICICI Bank	-	299.19
(i) Primary: Exclusive charge on entire current assets of the Company Exclusive charge on entire Movable Fixed Assets of the Company (excluding assets exclusively charged to term lenders)		
(ii) Collateral: Exclusive charge on immovable factory land and building at Uluberia, Howrah, West Bengal owned by the Company.		
(iii) Personal Guarantee of Mr. Awanti Kumar Kankaria		
Current Maturities of Vehicle Loan - (Refer Note No.5A)	1.78	-
Unsecured Loan (Repayble on Demand)		
Loan from related party	1,188.34	1,232.34
	4,134.20	1,531.53



YAJUR FIBRES LIMITED

Notes to the Standalone Financial Statement as at and for the year ended 31st March,2025

(Rs. in Lakhs unless mentioned otherwise)

Particulars	As at 31st March 2025	As at 31st March 2024
9 Trade Payables		
Total outstanding dues of micro and small enterprises (Refer Note No. 28)	4.42	3.77
Total outstanding dues of other than micro and small enterprises	1,096.29	380.79
	1,100.71	384.56

Trade Payables (Ageing) As at 31.03.2025					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 year	2-3 year	More than 3 years	Total
(i)MSME	4.42	-	-	-	4.42
(ii)Others	1,096.29	-	-	-	1,096.29
(iii)Disputed dues-MSME	-	-	-	-	-
(iv)Disputed dues-others	-	-	-	-	-

Trade Payables (Ageing) As at 31.03.2024					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 year	2-3 year	More than 3 years	Total
(i)MSME	3.77	-	-	-	3.77
(ii)Others	380.79	-	-	-	380.79
(iii)Disputed dues-MSME	-	-	-	-	-
(iv)Disputed dues-others	-	-	-	-	-

Particulars	As at 31st March 2025	As at 31st March 2024
10 OTHER CURRENT LIABILITIES		
Trade Advances	62.21	31.69
Interest Payable	313.52	223.51
Other Payable		
For Statutory dues	22.95	32.53
For Employees dues	131.31	136.69
Liabilities for Expenses	46.80	46.00
	576.78	470.41

Particulars	As at 31st March 2025	As at 31st March 2024
11 SHORT-TERM PROVISIONS		
Provision for Gratuity	21.81	-
Provision for tax net of Advance Tax(Including TDS and TCS)	89.99	-
	111.80	-



YAJUR FIBRES LIMITED

Notes to the Standalone Financial Statement as at and for the year ended 31st March,2025

Note 5A

SL. No.	Bank Name	Amount Sanctioned (Rs. In Lakhs)	No. of Installments	Amount of Installments	Last Installment on	Nature of Security	Loan Outstanding as at 31.03.2025	Non Current (Repayable after 12 months)	Current (Repayable within 12 months)	Loan Outstanding as at 31.03.2024	Non Current (Repayable after 12 months)	Current (Repayable within 12 months)
Vehicle Loan from Bank											Rs. In Lacs	
1	ICICI Bank Vehicle Loan 1	5.39	60 equal monthly installment.	Rs. 0.11 Lakhs each (Including Interest).	1st July 2029	Hypothecation of Vehicle financed against the loan.	4.81	3.87	0.94	-	-	-
2	ICICI Bank Vehicle Loan 2	5.00	60 equal monthly installment.	Rs. 0.10 Lakhs each (Including Interest).	1st Jan 2030	Hypothecation of Vehicle financed against the loan.	4.88	4.04	0.84	-	-	-
Total							9.69	7.91	1.78	-	-	-
<i>Interest Rates on Vehicle Loans varies from 9.15% p.a. to 9.45% p.a.</i>												



YAJUR FIBRES LIMITED								
12. PROPERTY, PLANT & EQUIPMENT								
As at 31.03.2025				(Rs. in Lakhs unless mentioned otherwise)				
Description	GROSS BLOCK-COST/BOOK VALUE			DEPRECIATION/AMORTISATION			NET BLOCK	
	Total as at 2024	Additions/ adjustment during the year	As at 31st March 2025	Total as at 1st April 2024	Provided during the Year	As at 31st March 2025	As at 31st March 2025	As at 31st March 2024
A. Property, Plant & Equipment								
Land	915.02	-	915.02	-	-	-	915.02	915.02
Building	1,820.02	96.32	1,916.34	310.82	95.95	406.77	1,509.57	1,509.21
Plant & Machinery	3,283.77	85.28	3,369.05	1,250.54	88.85	1,339.39	2,029.67	2,033.23
Furniture & Fixtures	19.88	-	19.88	3.22	3.27	6.49	13.39	16.66
Computer	20.75	-	20.75	19.72	-	19.72	1.03	1.04
Office Equipment	2.40	1.15	3.55	0.67	0.82	1.49	2.06	1.73
Vehicle	-	9.02	9.02	-	0.46	0.46	8.56	-
TOTAL	6,061.86	191.77	6,253.61	1,584.97	189.34	1,774.31	4,479.32	4,476.89
As at 31.03.2024				(Rs. in Lakhs unless mentioned otherwise)				
Description	GROSS BLOCK-COST/BOOK VALUE			DEPRECIATION/AMORTISATION			NET BLOCK	
	Total as at 1st April 2023	Additions/ adjustment during the year	Total as at 31st March 2024	Total as at 1st April 2023	Provided during the year	Total as at 31st March 2024	As at 31st March 2024	As at 31st March 2023
A. Property, Plant & Equipment								
Land	915.02		915.02	-	-	-	915.02	915.02
Building	1,779.49	40.53	1,820.02	260.14	50.68	310.82	1,509.21	1,519.35
Plant & Machinery	3,089.45	194.32	3,283.77	1,164.92	85.62	1,250.54	2,033.23	1,924.53
Furniture & Fixtures	13.41	6.47	19.88	3.12	0.10	3.22	16.66	10.30
Computer	20.75		20.75	19.72	-	19.72	1.04	1.04
Office Equipment	2.40		2.40	0.65	0.02	0.67	1.73	1.75
TOTAL	5,820.54	241.32	6,061.86	1,448.56	136.42	1,584.97	4,476.89	4,371.99



YAJUR FIBRES LIMITED				
Notes to the Standalone Financial Statement as at and for the year ended 31st March, 2025				
(Rs. in Lakhs unless mentioned otherwise)				
Sl. No.	Particulars	As at 31st March 2025	As at 31st March 2024	
13	NON-CURRENT ASSETS			
	NON-CURRENT INVESTMENTS			
	Investments in Equity Shares- at cost			
	Unquoted, Fully Paid			
	i) Trade Investments			
	Name of Company	Face Value per share	Number of Equity Shares	
	<u>Investment in Subsidiary</u>			
	Yashoda Linen Yarn Limited (Refer Note 35)	Rs. 10	1,624,032 (P.Y.NIL)	186.44
	(i)			186.44
	ii) Other Than Trade Investments			
	<u>Investment in others</u>	Face Value per share	Number of Equity Shares	
	Palak Sarees Trading private Limited	Rs. 10	20,800 (P.Y. 20800)	61.15
	Auckland Services & Securities Ltd.	Rs. 10	1,000 (P.Y.1000)	0.10
BORN 2 FLAAUNT LIMITED	Rs. 10	9,000 (P.Y.9000)	0.90	
(ii)			62.15	
(i)+(ii)			248.59	
			62.15	
			62.15	
Sl. No.	Particulars	As at 31st March 2025	As at 31st March 2024	
14	INVENTORIES (As Taken, Valued and Certified by Management)			
	Raw Materials*		2,182.21	798.25
	Work-in-progress		286.14	292.25
	Finished Goods**		3,662.74	798.55
	Stores & Spares		184.34	169.99
			6,315.43	2,059.04
* Raw Material includes raw material in transit (import) of Rs. 397.73 Lakhs (P.Y.Rs. 286.09 Lakhs)				
** Finished goods includes finished goods in transit (export) of Rs.279.76 Lakhs (P.Y. NIL)				
Sl. No.	Particulars	As at 31st March 2025	As at 31st March 2024	
15	TRADE RECEIVABLES			
	Unsecured (Considered Good) Trade Receivables		720.72	722.56
		720.72	722.56	



YAJUR FIBRES LIMITED
Notes to the Standalone Financial Statement as at and for the year ended 31st March, 2025
(Rs. in Lakhs unless mentioned otherwise)

Trade Receivables (Ageing)		As at 31.03.2025					
Particulars	Outstanding for following periods from due date of payment						
	Less than 6 months	6 months- 1 Year	1-2 year	2-3 Years	More than 3 years	Total	
Undisputed Trade Receivable							
Considered Good	713.85	6.87	-	-	-	720.72	
Considered Doubtful	-	-	-	-	-	-	
Disputed Trade Receivable							
Considered Good	-	-	-	-	-	-	
Considered Doubtful	-	-	-	-	-	-	
Trade Receivables (Ageing)		As at 31.03.2024					
Particulars	Outstanding for following periods from due date of payment						
	Less than 6 months	6 months- 1 Year	1-2 year	2-3 Years	More than 3 years	Total	
Undisputed Trade Receivable							
Considered Good	713.26	7.06	2.24	-	-	722.56	
Considered Doubtful	-	-	-	-	-	-	
Disputed Trade Receivable							
Considered Good	-	-	-	-	-	-	
Considered Doubtful	-	-	-	-	-	-	
Sl. No.	Particulars	As at 31st March 2025	As at 31st March 2024				
16	Cash and Bank balances						
	CASH & CASH EQUIVALENTS						
	In Current Account with Schedule Bank	57.91	5.88				
	In Cash Credit Account with Schedule Bank	-	68.95				
	Cash in hand (As Certified by the management)	1.44	7.52				
		59.35	82.35				
	OTHER BANK BALANCES						
	Fixed Deposit with Bank*	138.05	23.83				
	*Fixed deposit with bank held as margin money against bank guarantee and Letter of Credit	197.40	106.18				
Sl. No.	Particulars	As at 31st March 2025	As at 31st March 2024				
17	SHORT TERM LOANS AND ADVANCES						
	(Unsecured, Considered good)						
	Advances Recoverable in cash or kind or for value to be received						
	Advances						
	-To Employees	1.43	1.04				
	-To Suppliers	6.45	12.25				
	-To Others	16.61	12.83				
		24.49	26.12				
Sl. No.	Particulars	As at 31st March 2025	As at 31st March 2024				
18	OTHER CURRENT ASSETS						
	Security Deposit	2.28	1.85				
	Duty Drawback Receivable	0.37	-				
	Advance Tax(Including TDS and TCS) net of provision for tax	-	14.17				
	Prepaid Expenses	4.63	4.26				
	Input Tax Credit Under GST	550.82	315.68				
	Balance with Government Authorities	38.26	32.79				
		596.36	368.75				



YAJUR FIBRES LIMITED			
Notes to the Standalone Financial Statement as at and for the year ended 31st March,2025		(Rs. in Lakhs unless mentioned otherwise)	
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
19	REVENUE FROM OPERATIONS		
	Sales of Textile Goods	11,376.20	8,428.93
	Other Operating Revenues		
	Import License	7.76	-
	Duty Drawback	1.93	3.02
		11,385.90	8,431.95
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
20	OTHER INCOME		
	Foreign Exchange Fluctuation	97.89	46.94
	Interest Income	2.50	1.38
	Interest on I.T. Refund	0.23	4.31
		100.62	52.63
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
21	COST OF MATERIALS CONSUMED		
	Opening stock	798.25	755.58
	Add :- Purchase	11,798.30	5,068.79
	Less : Closing Stock	2,182.21	798.25
		10,414.34	5,026.12
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
22	CHANGES IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND STOCK-IN-TRADE		
	Closing Stock in Progress	286.14	292.25
	Closing Stock - Finished Goods	3,662.74	798.55
		3,948.89	1,090.80
	Opening Stock in Progress	292.25	223.14
	Opening Stock - Finished Goods	798.55	1,582.55
		1,090.80	1,805.69
	Increase/ (Decrease) in Stocks	(2,858.09)	714.89



YAJUR FIBRES LIMITED

Notes to the Standalone Financial Statement as at and
for the year ended 31st March,2025

(Rs. in Lakhs unless mentioned otherwise)

Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
23	EMPLOYEE BENEFITS EXPENSES		
	Salaries,Wages, Bonus & Allowances	673.90	654.81
	Contribution to Provident Fund, ESI & Others	70.77	62.86
	Staff Welfare Expenses	4.04	4.44
		748.71	722.11
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
24	FINANCE COST		
	Interest Expenses	278.69	271.52
		278.69	271.52
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
25	OTHER EXPENSES		
	Stores & Spares Consumed	155.03	179.52
	Power & Fuel	303.34	244.21
	Rent	-	0.80
	Repairs		
	-To Building	25.42	17.40
	-To Machinery	0.05	1.80
	-To others	0.48	0.45
	Insurance	19.46	20.05
	Rates & Taxes	3.89	63.49
	Payment to Auditors		
	-Statutory audit	0.70	0.70
	-Tax Audit	0.30	0.30
	Brokerage & Commission	14.63	11.85
	Shipping, Freight & Transportation Expenses	284.81	295.79
	Processing Charges	231.53	110.38
	Bank Charges	36.90	24.94
	Service Charges	13.67	35.05
	Tour & Travelling Expenses	26.36	14.33
	Consultancy & Professional Charges	16.66	14.32
	Fair & Exhibition	18.02	25.20
	Legal Charges	14.76	15.38
	Postage & Telegram	8.04	8.68
Donation	9.59	9.21	
Inspection Charges	22.26	9.65	
Miscellaneous Expenses	39.41	24.31	
		1,245.33	1,127.80



YAJUR FIBRES LIMITED
Notes to the Standalone Financial Statement as at and for the year ended 31st March, 2025
(Rs. in Lakhs unless mentioned otherwise)

26	Financials Ratios			2024-25	2023-24	Variance %
	Particulars	Items included in numerator	Items included in denominator	Ratio	Ratio	
a	Current Ratio	Current Assets	Current Liabilities	1.33	1.38	(3.60%)
b	Debt Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	1.09	0.62	74.67%
c	Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.44	0.50	(11.47%)
d	Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholders Equity	0.26	0.11	124.66%
e	Inventory Turnover Ratio	Turnover	Average Inventory	2.72	3.52	(22.82%)
f	Trade Receivable Turnover Ratio	Net Credit Sales	Average Trade Receivable	15.78	14.44	9.26%
g	Trade Payables Turnover Ratio	Net Credit Purchase	Average Trade Payable	15.89	10.98	44.66%
h	Net Capital Turnover Ratio	Total Sales	Average Working Capital	8.05	8.97	(10.19%)
i	Net Profit Ratio	Net Profit	Net Sales	0.10	0.05	90.58%
j	Return on Capital Employed	Earning Before Interest & tax	Tangible Net Worth+Total Debt+DTL	0.11	0.06	69.30%

Ratio	Reason for change
Debt Equity Ratio	Ratio has increased due to increase in short term and long term borrowings of the company
Return on Equity Ratio	Ratio has increased due to increase in profit after tax of the company
Trade Payables Turnover Ratio	Ratio has increased due to increase in trade payables of the company
Net Profit Ratio	Ratio has increased due to increase in profit after tax of the company
Return on Capital Employed	Ratio has increased due to increase in profit before tax of the company

