

NDAA & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Designated Partners of Durafloor Concrete Solutions LLP (LLPIN: AAE-9314)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Durafloor Concrete Solutions LLP** ("the LLP"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss, notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at March 31, 2025, and its profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the LLP 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 Limited Liability Partnership Act, 2008 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.

Management Responsibility for the Financial Statements

The Management is responsible for the preparation and fair presentation of the financial statements in accordance with Limited Liability Partnership Act, 2008, that give a true and fair view of the financial position, financial performance, in accordance with the accounting principles generally accepted in India, including the accounting Standards applicable to the LLP. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Limited Liability Partnership Act, 2008, for safeguarding of the assets of the LLP

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and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- 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 LLP'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 LLP to cease to continue as a going concern.

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

We communicate with LLP's Management 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.

Report on Other Requirements:

- 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 Limited Liability Partnership Act, 2008 as amended from time to time and rules made thereto have been kept by the LLP so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, Balance Sheet, the Statement of Profit and Loss dealt with by this Report comply with the Accounting Standards to the extent applicable issued by the Institute of Chartered Accountants of India.

FOR NDAA & ASSOCIATES LLP
Chartered Accountants
Firm Registration No.: 129486W/W100775

NIRAJ D. ADATIA

Partner

Membership No.: 120844

UDIN: 25120844BMNZXG7700

Place : Mumbai

Date : 25/09/2025



NDAA & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

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We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the LLP 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 Limited Liability Partnership Act, 2008 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.

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and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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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 LLP's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are



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- 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.

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- b) In our opinion, proper books of account as required by Limited Liability Partnership Act, 2008 as amended from time to time and rules made thereto have been kept by the LLP so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, Balance Sheet, the Statement of Profit and Loss dealt with by this Report comply with the Accounting Standards to the extent applicable issued by the Institute of Chartered Accountants of India.

FOR NDAA & ASSOCIATES LLP
Chartered Accountants
Firm Registration No.: 129486W/W100775

NIRAJ D. ADATIA

Partner

Membership No.: 120844 *

UDIN: 25120844BMNZXG7700

Place : Mumbai

Date : 25/09/2025



DURAFLOOR CONCRETE SOLUTIONS LLP
BALANCE SHEET AS AT 31st March, 2025

Particulars		Notes	Figures as at the end of (Current reporting period) (in Rs.) 31.03.2025	Figures as at the end of (Current reporting period) (in Rs.) 31.03.2024
I. EQUITY AND LIABILITIES				
(1) Partner's Fund				
(a) Partners Capital account		2.00	10.00	10.00
(i) Partners' Contribution			326.70	293.81
(ii) Partners' Current Account				
(2) Non-Current Liabilities				
(a) Long Term Provisions		3.00	39.31	35.63
(3) Current Liabilities				
(b) Short Term Borrowings		4.00	465.74	343.49
(b) Trade Payable		6.00		
(A) total outstanding dues of micro, small and medium enterprises and			80.57	219.31
(B) total outstanding dues of creditors other than micro, small and medium enterprises.			171.37	70.35
(C) Other Current Liabilities		7.00	72.28	149.76
(a) Short Term Provisions		5.00	3.43	40.54
TOTAL			1169.40	1162.89
II. ASSETS				
(1) Non Current Assets		8.00		
(a) Property, Plant & Equipment and Intangible assets				
(i) Property, Plant and Equipment			320.61	322.56
(ii) Intangible assets			.04	.05
(b) Deferred tax assets (net)		9.00	25.40	21.91
(2) Current Assets				
(a) Inventories		10.00	76.73	85.81
(b) Trade receivables		11.00	279.30	337.45
(c) Cash and bank balances		12.00	28.21	15.92
(d) Short Term Loans and Advances		13.00	.00	68.04
(e) Other Current Assets		14.00	439.11	311.15
TOTAL			1169.40	1162.89

FOR NDAA & ASSOCIATES LLP

Firm Registration No.: 129486W / W100775

Chartered Accountants

NIRAJ D. ADATIA

Partner

Membership No.: 120844



Place: Mumbai

Date: 25-09-2025

FOR DURAFLOOR CONCRETE SOLUTIONS LLP

Samit Singhai
Designated Partner
DIN:00907782

Akash Singhai
Designated Partner
DIN:01364889

DURAFLOOR CONCRETE SOLUTIONS LLP

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED ON 31st March, 2025.

(Amount in Lakhs)

Sr. No	Particulars	Notes	Figures for the current reporting period (in) From 01.04.2024 to 31.03.2025	Figures for the current reporting period (in) From 01.04.2023 to 31.03.2024
I.	Revenue from Operation	15.00	2629.08	2892.39
II.	Other Income	16.00	13.52	6.85
III.	Total Income		2642.60	2899.24
IV.	EXPENSES			1276.59
(a)	Cost of Material Consumed	17.00	987.58	592.20
(b)	Direct Site Expenses	18.00	911.65	358.59
(c)	Employee Benefit Expenses	19.00	289.78	54.70
(d)	Depreciation & Amortization expenses	8.00	56.55	32.08
(e)	Financial Cost	20.00	92.51	132.31
(f)	Other Expenses	21.00	88.01	
	Total Expenses		2426.08	2446.47
V	Profit before exceptional and extraordinary items, partner's remuneration and tax (III - IV)		216.52	452.77
VI	Exceptional items		.00	.00
VII	Profit before extraordinary items, partners' remuneration and tax (V - VI)		216.52	452.77
VIII	Extraordinary Items			.00
IX	Profit before partner's remuneration and Tax (VII - VIII)		216.52	452.77
X	Partners' remuneration		25.00	50.00
XI	Profit before tax (IX - X)		191.52	402.77
XII	Tax expenses :			
(i)	Current Tax		70.41	163.00
(ii)	Deferred Tax		-3.48	-21.91
XIII	Profit (Loss) for the period from continuing operations (XI-XII)		124.59	261.68
XIV	Profit/(loss) from discontinuing operations			.00
XV	Tax expense of discontinuing operations			.00
XVI	Profit/(loss) from Discontinuing operations (after tax) (XIV-XV)			.00
	Profit/ (Loss) (XIII + XVI)		124.59	261.68

FOR NDAA & ASSOCIATES LLP

Firm Registration No.: 129486W / W100775

Chartered Accountants

NIRAJ D. ADATIA
Partner
Membership No.: 120844



Place: Mumbai

Date: 25-04-2025

FOR DURAFLOOR CONCRETE SOLUTIONS LLP

Samit Singhai
Designated Partner
DIN:00907782

Akash Singhai
Designated Partner
DIN:01364889

DURAFLOOR CONCRETE SOLUTIONS LLP

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2025

Particulars	YEAR ENDED 31st March, 2025	YEAR ENDED 31st March, 2024 ₹ in Lakhs
<u>Cash flows arising from operating activities</u>		
Net Profit/(Loss) before tax as per Statement of Profit and Loss	191.52	402.77
Add: Provision for Gratuity and Leave Encashment		
Less: Interest on Fixed Deposit	56.55	54.70
Add: Depreciation	1.82	40.34
Add: Gratuity Expense	92.51	32.08
Add: Finance Cost	.00	52.97
Add: Bad Debts	25.00	50.00
Add: Partners Remuneration	-3.06	4.40
Less: Sundry Balance write Back	16.03	2.25
Less: Interest Income	141.72	157.16
Less: Unbilled Revenue	522.09	796.66
Operating Profit Before Working Capital Changes		
Add / (Less) :		
Increase / (Decrease) in Other Liabilities	-77.48	97.02
Increase / (Decrease) in Trade Payable	-34.67	-13.53
Increase / (Decrease) in Provision	1.86	-4.71
(Increase) / Decrease in Trade Receivable	58.15	-204.52
(Increase) / Decrease in Inventory	9.09	-28.12
Increase / (Decrease) in Other Assets	-269.68	-274.77
Direct Tax Paid	-107.52	-122.46
Net Cash flow in the course of Operating Activities	101.84	245.57
<u>Cash flows arising from Investing activities</u>		
Purchase of Fixed Assets	-54.59	-64.32
Interest Income	-16.03	-2.25
Loans Given	68.04	-65.60
Net Cash flow in the course of Investing Activities	-2.58	-132.16
<u>Cash flows arising from Financing activities</u>		
Interest Paid	-63.26	-30.88
Borrowing	122.25	84.09
Movement in Partners Current Account	-145.95	-158.00
Net Cash flow in the course of Financing Activities	-86.96	-104.79
Net Increase in cash and cash Equivalents	12.30	8.62
Add: Balance at the beginning of the year	15.92	7.29
Cash and Cash Equivalents at the end of the year	28.21	15.92
<u>Reconciliation of Cash and Bank Balances</u>		
Bank Balances	28.21	15.92

FOR NDAA & ASSOCIATES LLP

Firm Registration No.: 129486W / W100775
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Membership No.: 120844



Place: Mumbai

Date: 25-09-2025

FOR DURAFLOOR CONCRETE SOLUTIONS LLP


Samit Singhai
Designated Partner
DIN:00907782


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DURAFLOOR CONCRETE SOLUTIONS LLP

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31st March, 2025

Note 1: CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

1. CORPORATE INFORMATION

Durafloor Concrete Solutions LLP is a Limited Liability Partnership domiciled in India, incorporated under the Limited Liability Partnership Act, 2008. Durafloor Concrete Solutions LLP is in the business of construction of flooring/structure etc.

2. SIGNIFICANT ACCOUNTING POLICIES

I. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

These financial statements have been prepared in accordance with general accepted accounting principles in India under the historical cost convention and on accrual basis and as per Accounting Standards issued by ICAI. All the Assets and Liabilities have been classified as current or non-current, wherever applicable, as per the operating cycle of the Company.

II. USE OF ESTIMATES

The preparation of financial statements in conformity with the generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liability on the date of financial statements. Actual results could differ from those estimates and will be recognized in the current and future periods. Differences between actual and estimates, if any, are recognized in the period in which the results are known / materialized.

III. REVENUErecognition

Revenue is recognized to the extent that it is probable that the economic benefits will accrue to the Company and the revenue can be reliably measured.

a. Revenue from Services / Operations
Revenue from services are accrued and accounted for as and when the services are provided and the revenue for the same is certain. Where the income / revenue is contingent or uncertain, recognition for the same is postponed to the extent of significant uncertainty.

b. Other Income

Revenues / Incomes and Costs / Expenditure are generally accounted on accrual, as they are earned or incurred.

IV. Tangible Assets and Depreciation / Amortisation

A) Tangible Assets

Tangible Fixed Assets are stated at cost of acquisition or construction less accumulated depreciation / amortisation and accumulated impairment loss.

B) Depreciation

Depreciation is provided on a pro rata basis on the straight line method over the useful life of the assets in the manner prescribed by the Income Tax Act, 1961.

Depreciation on additions to fixed assets or on sale/disposal of fixed assets is calculated on pro-rata basis from the day of such addition, or upto the day of such sale/disposal, as the case may be.

V. EMPLOYEE BENEFITS

Short term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit and Loss in the year in which the related service is rendered;

Post Employment Benefits

i) Defined benefit plans: The present value of gratuity obligation is determined based on an actuarial valuation using the Projected Unit Credit Method. Actuarial gains and losses arising on such valuation are recognised immediately in the Statement of Profit and Loss.

ii) Termination Benefits are recognized as an expense in the Statement of Profit and Loss in the year in which they are incurred.

iii) Actuarial gains / losses are recognized in the Statement of Profit and Loss during the relevant period.

VI. TAXATION

Income tax expense comprises Current Tax and Deferred Tax charge or credit. Provision for current tax is made on the basis of the assessable income at the tax rate applicable to the relevant assessment year. The deferred tax asset and deferred tax liability is calculated by applying tax rate and laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is a virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization. At each Balance Sheet date, the carrying amounts of deferred tax assets are reviewed to reassess realization.

VII. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions involving a substantial degree of estimation are recognized when there is present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the financial statements. Contingent assets are neither recognized nor disclosed in the financial statements.



M/s DURAFLOOR CONCRETE SOLUTIONS LLP
Note No. 1

PARTNER'S CURRENT CAPITAL ACCOUNT

Name of Partner	Opening Balance as on 01.04.2024	Addition during the year	Interest on capital	Profit for the year	Remuneration to Partners	Withdrawal during the year	Closing Balance as on 31.03.2025
Mr. Akash S. Singhai	-30.47	1.37	-9.19	1.25	12.50	97.43	-121.98
Mr. Samit S. Singhai	-17.02		-3.69	1.25	12.50	49.89	-56.85
Kasturi Metal Composites Ltd	341.30		42.13	122.09	.00		505.53
Total Rs.	293.81	1.37	29.25	124.60	25.00	147.32	326.70



NOTES ON FINANCIAL STATEMENTS FOR THE PERIOD ENDED ON 31st March, 2025

Note No.	Partidulars	As on 31st March, 2025	As on 31st March 2024
2	PARTNER'S CAPITAL ACCOUNT		
	Fixed Capital		
	Akash Singhai	.10	.10
	Samit Singhai	.10	.10
	Kasturi Metal Composites Ltd	9.80	9.80
	Current Capital		
	Akash Singhai	-121.98	-30.47
	Samit Singhai	-56.85	-17.02
	Kasturi Metal Composites Ltd	505.53	341.30
	Total	336.70	303.81
3	Long Term Provisions		
	Provision for Gratuity - Non Current	39.31	35.63
	Total	39.31	35.63
4	Short Term Borrowings		
	Secured		
	Term loans from banks	.00	.00
	Cash credit	465.74	343.49
	Unsecured		
	Loans repayable on demand	.00	.00
	from Related Parties	.00	.00
	Total	465.74	343.49
5	Short Term Provisions		
	Provision for Gratuity - Current	3.43	4.71
	Provision for tax (Net of Advance Tax)	.00	35.83
	Total	3.43	40.54
6	Trade Payable		
	(a) Total outstanding dues of micro, small and medium enterprises	80.57	219.31
	(b) Total outstanding dues of creditors other than micro, small and medium enterprises	171.37	70.35
	Total	251.94	289.66
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:		



Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars

a) Amount remaining unpaid to any supplier at the end of each accounting year:

Principal 80.57 219.31
 Interest .00 .00
 Total 80.57 219.31

(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year. .00 .00

(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act. .00 .00

(d) The amount of interest accrued and remaining unpaid at the end of each accounting year. .00 .00

(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act. .00 .00

7 Other Current Liabilities

Advance received from Customer	29.46	106.94
Employee Benefit Payable	21.90	16.21
Statutory Dues Payable	19.64	13.86
Provision for Expenses	1.28	12.75
Total	72.28	149.76

9 Deferred Tax Assets

On account of Provision	25.40	21.91
Total	25.40	21.91

10 Inventories

Closing Stock	76.73	85.81
Total	76.73	85.81

11 Trade Receivable

Outstanding for a period less than 6 months from the date they are due for receipt

As on 31st March, 2025 31st March 2024

As on 31st March, 2025 31st March 2024



	(a) Secured Considered good	274.92	291.47
	(b) Unsecured Considered good		
	(c) Doubtful		
	Less: Provision for doubtful receivables		
	Total	274.92	291.47
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
	(a) Secured Considered good	4.38	45.98
	(b) Unsecured Considered good		
	(c) Doubtful		
	Less: Provision for doubtful receivables		
	Total	4.38	45.98
		279.30	337.45
12	Cash and Bank Balances		
	Cash and cash equivalents		
	On current accounts	5.86	.25
	Cash on hand	5.97	4.36
	Balance in wallet	2.04	4.24
	Other bank balances		
	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	14.34	7.08
	Total	28.21	15.92
13	Short term Loans		
	Unsecured		
	Loan to Related Party	.00	68.04
	Total	.00	68.04
14	Other current assets		
	Advance to Employees	2.70	.10
	Accrued Interest on FD	.52	.16
	Other Receivables	.02	.16
	Prepaid Expenses	.81	1.75
	Retention Receivable	198.59	143.92
	Security Deposit	3.00	1.37
	Unbilled Revenue	141.72	157.16
	Advance tax (Net of Provision for Tax)	43.01	
	Advance to Supplier	48.74	6.53
	Total	439.11	311.15



DURAFLOOR CONCRETE SOLUTIONS LLP

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31st March, 2025
(₹ in Lakhs)

Note No.	Particulars	As on 31st March, 2025	As on 31st March, 2024
15.00	REVENUE FROM OPERATIONS		
	Sale of services	2415.29	2644.41
	Sale of products	72.07	90.82
	Unbilled Revenue	141.72	157.16
	Total	2629.08	2892.39
16.00	OTHER INCOME		
	Other Income	.55	.01
	Sundry Balance Written Back	-3.06	4.40
	Income on Interest	16.03	2.25
	Interest on IT Refund	.00	.19
	Total	13.52	6.85
17.00	COST OF MATERIAL CONSUMED		
	Opening Stock	85.81	165.65
	Purchases	978.50	1196.75
	Closing Stock	-76.73	-85.81
	Total	987.58	1276.59
18.00	DIRECT SITE EXPENSES		
	Loading and unloading charges	.38	.43
	Consultancy & Sub Contract	464.17	57.50
	Power and Fuel	.51	3.56
	Freight Expenses	159.56	153.72
	Rent	38.95	33.39
	Repairs and maintenance	42.88	67.06
	Site Expenses	122.02	193.21
	Travel Expense	69.18	49.62
	Safety Expense	9.57	25.13
	Other Direct Expenses	4.43	8.58
	Total	911.65	592.20
19.00	EMPLOYEE BENEFIT EXPENSES		
	Salaries, wages, bonus and other allowances	266.86	327.90
	Staff welfare expense	12.09	14.78
	Contribution to provident and other funds	10.83	15.91
	Total	289.78	358.59
20.00	FINANCE COST		



	Bank charges	4.30	3.59
	Interest Expense	41.35	22.57
	Interest to others	.00	4.72
	Interest on Income Tax	4.70	
	Interest to partners	42.16	1.20
	Total	92.51	32.08
21.00	OTHER EXPENSES		
	Bad Debts	13.77	52.97
	Professional fees	9.36	5.19
	Office Electric Bill	1.14	.91
	Other Expenses	11.59	10.25
	Office Rent	8.65	8.21
	Membership and Subscription Charges	2.46	2.57
	Audit Fees	1.00	1.00
	Sales promotion	.12	.10
	Sales commission	33.27	42.39
	Insurance	.67	1.48
	Printing and Courier	5.95	7.20
	Profession Tax	.03	.03
	Total	88.01	132.31



DURAFLOOR CONCRETE SOLUTIONS LLP
NOTES ON FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March, 2025

22 Employee Benefits (Disclosures as per AS 15 Revised)

The entity offers following defined benefits to its employees:

i. Gratuity (Non - funded)

(Rs. In Lakhs)

Particulars	For the period ended 31st March, 2025	For the year ended 31st March, 2024
Assumptions		
Discount Rate	6.66%	7.09%
Salary Escalation Rate	11.00%	11.00%
Withdrawal rates	8.00%	8.00%
Present value of obligations		
Present value of obligations at beginning of period	40.34	-
Interest cost	2.79	-
Current Service Cost	13.40	40.34
Liability Transferred in / (out)	-	-
Past Service Cost - (Non-vested Benefits)	-	-
Past Service Cost - (Vested Benefits)	(2.07)	-
Benefits Paid	(11.72)	-
Actuarial (gain)/loss on obligation	42.73	40.34
Present value of obligations at end of period		
Changes in fair value of plan assets		
Fair Value of Plan Assets at beginning of period	-	-
Adjustment to Opening Fair Value of Plan Assets	-	-
Expected Return on Plan Assets	-	-
Contributions	2.07	-
Benefit Paid	(2.07)	-
Actuarial gain/(loss) on plan assets	-	-
Fair Value of Plan Assets at end of period	-	-
The fair value of plan assets		
Fair Value of Plan Assets at beginning of period	-	-
Adjustment to Opening Fair Value of Plan Assets	-	-
Actual Return on Plan Assets	-	-
Contributions	2.07	-
Benefit Paid	(2.07)	-
Fair Value of Plan Assets at end of period	-	-
Funded Status	42.73	40.34
Excess of actual over estimated return on Plan Assets	-	-
Actuarial Gain/Loss recognized		
Actuarial Gain/(Loss) for the period (Obligation)	11.72	-
Actuarial Gain/(Loss) for the period (Plan Assets)	-	-
Total Gain/(Loss) for the period	11.72	-
Actuarial Gain/(Loss) recognized for the period	11.72	-
Unrecognized Actuarial Gain/(Loss) at end of period	-	-
The amounts to be recognized in the balance sheet		
Opening Net Liability	40.34	.00
Adjustment to Opening Fair Value of Plan Assets	-	-
Expenses as above	4.46	40.34
Contribution paid	(2.07)	-
Liability Transferred in / (out)	-	-
Closing Net Liability	42.73	40.34
Expenses to be Recognised in statement of Profit & loss		
Current Service Cost	13.40	40.34
Interest cost	2.79	-
Past Service Cost - (Non-vested Benefits)	-	-
Past Service Cost - (Vested Benefits)	-	-
Unrecognised Past Service Cost - Non-Vested Benefits	-	-
Expected Return on Plan Assets	-	-
Net Actuarial (Gain)/Loss recognized for the period	(11.72)	-
Adjustment to Opening Fair Value of Plan Assets	-	-
Expense recognized in the statement of P & L A/C	4.46	40.34



M/s. DURAFLOOR CONCRETE SOLUTIONS LLP

Depreciation as per Income Tax Act, 1961

Note No.8		Depreciation of Asset or Block Of Asset	Rate %	WDV as at 01.04.2024	Addition During the Year		(Amount In Rs.)		
Sr.No					Before 03.10.2024	After 03.10.2024	Deduction During the Year	Total	Depreciation Allowable
A Block - I (Furniture & Fixture)									
1	Furniture & Fixture	10%		20.35	.57	.00	.00	21.02	2.10
		10%		.00	.00	.33	.00	.33	.02
B Block - II (Plant & Machinery, Tool & Equipment)									
1	Plant & Machinery	15%		282.60	46.77	.00	.00	329.37	49.41
2	Tools & Equipments	15%		14.51	.39	.00	.00	14.90	2.23
3	Two Wheeler	15%		1.26	1.92	.00	.00	3.18	.48
		15%		.43	.00	.00	.00	.43	.05
	Plant & Machinery	15%		.00	.00	1.35	.00	1.35	.10
	Tools & Equipments	15%		.00	.00	1.04	.00	1.04	.08
									.96
C Block - III (Computer)									
1	Computer & Printer	40%		3.11	1.42	.00	.00	4.53	1.81
		40%		.31	.00	.00	.00	.31	.12
		40%		.00	.00	.30	.00	.30	.06
D Block - IV									
1	Website	25%		.05	.00	.00	.00	.05	.01
									.04
E Block - V									
1	Mobile	15%		.00	.39	.00	.00	.39	.06
									.34
TOTAL : Rs				322.61	51.57	3.02	.00	377.20	56.55
									320.65



DURAFLOOR CONCRETE SOLUTIONS LLP
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2025

21) Related Party Transactions

In accordance with the requirements of Accounting Standard – 18 on Related Party Disclosures, the names of the related parties where control exists and with whom transactions have taken place during the year and description of relationships as identified and certified by the management are given below :

i) Key Management Personnel:

Mr.Samit S. Singhai
Mr.Akash S. Singhai

ii) Entities in which KMP have interest

Floorcraft Technologies LLP
Flatwork Consulting LLP
Surendra F.Singhai (HUF)
Kasturi Metal Composite Limited upto 28.12.2023
Mr. Akash Singhai HUF

iii) Relative of Key management personnel

Pallavi Akash Singhai
Alka Samit Singhai
Surendra F. Singhai
Kasturi Petroleum

iv) Holding Company

Kasturi Metal Composite Limited w.e.f 29.12.2023

Note: Related parties have been identified by the Management.

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

(₹ in Lakhs)

Sr. No	RELATIONSHIP NATURE OF TRANSACTIONS	Key Management Personnel & their relatives:		Enterprises over which parties listed in (i) have significant influence and transactions are carried out during the year:		Holding Company
		2024-25	2023-24	2024-25	2023-24	
(A)	Receiving of services/Goods-					
	Technical Fees Flatwork Consulting LLP	37.58	47.42		.00	
	Interest on loan paid Kasturi Metal Composites Limited				4.70	
	Interest Income Kasturi Petroleum			2.72	1.61	
	Sale of Goods Kasturi Metal Composite limited			.00	4.37	
	Purchase of Goods Kasturi Metal Composite limited Kasturi Petroleum			3.73	42.47	37.92
	Partner Remuneration Paid Samit Singhai Akash Singhai	12.50	25.00 12.50 25.00			8.28
	Interest on capital paid Samit Singhai Akash Singhai Kasturi Metal Composite limited (Holding w.e.f 25.12.2023)			.45 .45		
	Interest Received on capital Samit Singhai Akash Singhai	9.19 3.69			42.13	.29



(B)	Contribution in Partner's Capital Account	1.37	65.30				
	Akash Singhai	.00	5.02				
	Samit Singhai						
	Kasturi Metal Composite Limited						
	Loan Given			66.42			
	Kasturi Pertroleum						
(C)	Repayment of loans				5.81		
	Floorcraft Loan Account				63.32		
	Kasturi Metal Composite Pvt.Ltd		.18				
	Akash Singhai HUF		.18				
	Samit S.Singhai (HUF)		.15				
	Surendra F. Singhai		.18				
	Surendra F.Singhai (HUF)						
	Amount withdrawn from Partner's Capital Account	97.43	209.94				
	Akash Singhai	49.89	261.78				
	Samit Singhai						
(D)	Balances outstanding at the end of the year						
	Loans (Assets)		.00				
	Alka Samit Singhai		.00				
	Pallavi Akash Singhai				68.03		
	Kasturi Petroleum						
	Kasturi Petroleum Advance against Material Purchase			47.57	.00		
	Balance with Current Account						
	Akash Singhai Current Account	-121.98	-30.47				
	Samit Singhai Current Account	-56.85	-17.02				
	Kasutri Metal Composites Limited					505.53	341.30
	Payable						
	Flatwork Consulting LLP				7.34	12.14	
	Guarantee given by directors						
	Cash Credit	465.74	343.49				



DURAFLOOR CONCRETE SOLUTIONS LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2025

22 Contingent Liability

In the opinion of the management, the LLP does not have any liabilities, which have not been provided for.

23 Figures for the previous year have been regrouped / reclassified wherever necessary.

FOR NDAA & ASSOCIATES LLP

Firm Registration No.: 129486W / W100775

Chartered Accountants


NIRAJ D. ADATIA

Partner

Membership No.: 120844



FOR DURAFLOOR CONCRETE SOLUTIONS LLP



Samit Singhai
Designated Partner
DIN:00907782



Akash Singhai
Designated Partner
DIN:00854887

Place: Mumbai

Date: 25-09-2025