



CMI LIMITED

AN ISO 9001, ISO 14001
& BS ISO 45001 COMPANY
CIN No. L74899DL 1967 PLC018031

Regd. Office :
PD-II, Jhilmil Metro Station,
Jhilmil Industrial Area,
Delhi-110095
Website : www.cmilimited.in

Works : Baddi, Himachal Pradesh-173205 (India)
Faridabad, Haryana-121006 (India)

CMI/CS/2025-26/

November 07, 2025

BSE Corporate Compliance & Listing Centre
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
MUMBAI-400001

Listing Department
National Stock Exchange of India
'Exchange Plaza', Bandra Kurla Complex,
MUMBAI-400051

BSE Scrip Code: 517330/ NSE Scrip Code: CMICABLES

Sub: Announcement pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

Sir,

As informed earlier vide our intimation dated August 03, 2023 regarding the initiation of corporate insolvency resolution process ("CIRP") in the case of CMI Limited ("the Company") under Section 7 of The Insolvency and Bankruptcy Code, 2016, filed by the Financial Creditor Canana bank and initiating the Corporate Insolvency Resolution Process under Insolvency and Bankruptcy Code, 2016 ("IBC").

In compliance with Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors of the Company (Power Suspended) as per the provision of the insolvency and Bankruptcy Code, 2016, today, i.e. 7th November, 2025, has, inter alia, upon authorisation of Mr. Deepak Maini, Resolution Profession of the Company, approved the following:

1. Audit Report on the financial results for the quarter and year ended 31st March, 2025 is enclosed as **Annexure-1;**
2. Audited Financial Results for the quarter and year ended 31st March, 2025 is enclosed as **Annexure-2;**
3. Statement on Impact of Audit Qualifications (for audit report with modified opinion) as **Annexure-3;**

The Meeting commenced at 05:00 P.M. and concluded at 05:50 P.M.

This is for your information and record.

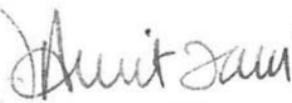
Thanking you,
For **CMI LIMITED**

TANYA
COMPANY SECRETARY

**CMI LIMITED**AN ISO 9001, ISO 14001
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CIN No. L74899DL 1967 PLC016031Regd. Office :
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Phone : 011-49570000Works : Baddi, Himachal Pradesh-173205 (India)
Faridabad, Haryana-121006 (India)**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025**

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	a) Revenue from Operations	1,346.33	4,399.89	877.74	5,746.22	2,908.04
	b) Other Income	11.05	50.43	49.62	61.48	67.40
	Total Income	1,357.38	4,450.32	927.36	5,807.70	2,975.44
2	Expenses					
	a) Cost of Raw Materials Consumed	1,226.46	4,135.02	716.07	5,361.48	2,140.85
	b) Purchase of Stock-in-Trade	-	-	-	-	-
	c) Change in Inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	272.84
	d) Employee Benefits Expenses	71.09	255.67	84.53	326.76	254.77
	e) Finance Costs	37.21	49.03	81.99	86.24	82.12
	f) Depreciation and amortisation Expenses	205.37	589.36	204.75	794.73	844.58
	g) Other Expenses	102.35	239.30	129.45	341.65	385.85
	Total Expenses	1,642.49	5,268.37	1,216.79	6,910.86	3,981.01
	Profit/ (Loss) before exceptional and extra ordinary items and tax	(285.11)	(818.05)	(289.43)	(1,103.16)	(1,005.57)
4	Exceptional Items	-	-	-	-	-
5	Profit/ (Loss) before extra ordinary items and tax	(285.11)	(818.05)	(289.43)	(1,103.16)	(1,005.57)
	Extra Ordinary Items	-	-	-	-	-
6	Profit/ (Loss) before Tax	(285.11)	(818.05)	(289.43)	(1,103.16)	(1,005.57)
7	Tax Expense:					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	-	-	(0.84)	-	173.01
	Total Tax expenses	-	-	(0.84)	-	173.01
8	Net Profit/ (Loss) for the Period	(285.11)	(818.05)	(290.27)	(1,103.16)	(832.56)
9	Other Comprehensive Income/ (Loss)					
	a) Items that will not be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-
	b) Items that will not be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-
	Other Comprehensive Income/ (Loss) for the Period (Net of tax)	-	-	-	-	-
10	Total Comprehensive Income for the Period (Net of tax)	(285.11)	(818.05)	(290.27)	(1,103.16)	(832.56)
11	Paid-up equity share capital (Face value Rs. 10/ each)	1,602.74	1,602.74	1,602.74	1,602.74	1,602.74
13	Other Equity	-	-	-	(16,247.28)	(15,153.78)
14	Earning per equity share (EPS) (not annualised)					
	a) Basic (Rs.)	(0.18)	(0.51)	(0.18)	(0.69)	(0.52)
	b) Diluted (Rs.)	(0.18)	(0.51)	(0.18)	(0.69)	(0.52)




DEEPAK MAINI
(Insolvency Professional)
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Works Baddi : Village: Bhatauli Khurd, Baddi, Tehsil: Nalagarh, Dist.: Solan, (Himachal Pradesh). 173205 E-mail: worksbaddi@cmlimited.co.in

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Statement of Assets and Liabilities	(Rs. in Lakhs)	
	Year ended 31st March,2025	Year ended 31st March,2024
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	11,337.58	12,103.61
(b) Capital work-in-progress	287.00	287.09
(c) Investment Properties	246.16	246.66
(d) Other Intangible Assets	-	-
(e) Financial Assets		
i. Investments	0.03	0.03
ii. Loans	(0.70)	121.69
iii. Other Non-Current financial Assets	-	-
(f) Deferred Tax Assets (Net)	8,540.33	8,540.32
(g) Long-Term Loans and Advances	282.28	282.28
Total Non-current Assets	20,682.77	21,571.69
Current Assets		
(a) Inventories	973.14	1,130.93
(b) Financial Assets		
i. Trade Receivables	5,438.39	5,444.60
ii. Cash and cash equivalents	13.81	119.56
iii. Other Bank Balances	11.48	512.93
iv. Loans	122.39	-
v. Other Current Financial Assets	-	-
(c) Current tax Assets (net)	43.69	37.01
(d) Other Current Assets	3,032.45	3,161.25
Total Current Assets	9,635.35	10,406.28
Total Assets	30,318.12	31,977.97
Equity and Liabilities		
Equity		
(a) Equity Share Capital	1,603.07	1,603.07
(b) Other Equity	(16,247.28)	(15,153.78)
TOTAL EQUITY	(14,644.21)	(13,550.71)
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
i. Borrowings	153.98	669.19
ii. Lease Liabilities	119.98	119.98
(b) Provisions	16.64	12.86
Total Non-Current Liabilities	290.60	802.03
Current Liabilities		
(a) Financial Liabilities		
i. Borrowings	37,958.94	37,432.59
ii. Lease Liabilities	2.48	2.48
iii. Trade Payables		
- Total outstanding dues of Micro Enterprises and Small Enterprises	253.41	367.81
- Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	3,229.95	3,364.29
iv. Other Financial Liabilities	2,929.46	3,417.53
(b) Other Current Liabilities	206.48	141.95
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	44,671.72	44,726.64
Total Liabilities	44,962.32	45,528.67
Total Equity and Liabilities	30,318.12	31,977.96

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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 31ST MARCH, 2025

Particulars	(Rs. in Lakhs)	
	Year ended 31st March, 2025	Year ended 31st March, 2024
Cash flow from operating Activities		
Profit before tax	(1,103.15)	(1,005.57)
Adjustment Reconcile profit before tax to net cash flow :		
Depreciation and amortisation expenses	794.73	844.58
(Profit)/Loss on sale of property, plant and equipment	-	-
Other Comprehensive Income	(0.00)	(0.01)
Rental Income	(40.16)	(40.16)
Interest Expenses	86.24	82.12
Interest Income	(18.23)	(18.60)
Operating Profit before extraordinary items and Working Capital Change	(280.58)	(137.64)
Movements in Working Capital:		
(Decrease)/Increase in Trade Payable and Other Liabilities	6.21	(413.29)
(Increase)/Decrease in Trade Receivables	157.79	(286.74)
(Increase)/Decrease in Inventories	6.41	49.00
(Increase)/Decrease in Other current assets	(581.28)	1,359.71
(Increase)/Decrease in Tax and Other provisions	3.79	3.76
Cash Generated from Operations	(687.65)	574.80
Excess/Short provision for taxes for earlier year	-	(15.59)
Direct Tax Paid	(6.68)	11.67
Net Cash Flow from/ (Used in) Operating activities (A)	(694.34)	570.88
Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment, Including intangible assets,	(18.50)	(1.38)
Capital Work-in-progress	-	-
Proceeds from Sales of Property, Plant and Equipment	-	-
Decrease/(increase) in Non-current investment	-	(0.01)
Decrease/(increase) in other non-current assets	-	0.01
Decrease/(increase) in other bank balances	501.45	(451.30)
Decrease/(increase) in long term Loans	122.39	(0.01)
Rental Income	40.16	40.16
Interest received	18.23	18.60
Net Cash Flow Investing Activities (B)	663.73	(393.93)
Cash Flow From Financing Activities		
Proceeds/ (Repayments) of long-term borrowings (Net)	(515.26)	(2,744.02)
Proceeds/ (Repayments) of Short-term borrowings (Net)	526.35	2,708.77
Payment of Lease Liabilities	(0.00)	(0.00)
Equity Dividend including taxes thereon	-	-
Interest Paid	(86.24)	(82.12)
Net Cash flow from / (Used in) financing activities (C)	(75.14)	(117.37)
Net Increase/ (Decrease) In Cash & Cash Equivalents (A+B+C)	(105.75)	59.58
Cash And Cash Equivalents at the Beginning of the Year	119.56	60.00
Cash And Cash Equivalents at the End of the Year	13.81	119.58
Components of cash and cash equivalents		
with Bank in Current accounts	-	105.87
Unpaid dividend accounts	13.73	13.60
in deposits accounts	-	-
Cash-in-hand	0.09	0.09
	13.81	119.56
Note:		
I. The above cash flow statement has been prepared under the indirect method set out in AS-7		
II. Amounts in brackets, represent cash Outflow.		
III. Previous Year's figures have been regrouped and rearranged whenever necessary.		

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Notes

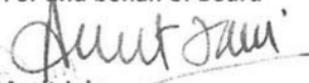
1. The Company has informed vide announcement dated August 03, 2023, the Hon'ble National Company Law Tribunal, Delhi Bench, ("NCLT") vide its order dated July 28, 2023 ("Order"), pronounced on August 01, 2023, has admitted the application filed by Canara Bank ("Financial Creditor") under Section 7 of the Insolvency and Bankruptcy Code, 2016, read with rules and regulations framed thereunder ("the Code").
Furthermore, the Hon'ble National Company Law Tribunal, Delhi Bench, ("NCLT") has also approved the appointment of Mr. Deepak Maini as the Interim Resolution Professional/Resolution Professional ("IRP/RP") to conduct the CIRP of the Company admitted under section 7 of the Insolvency and Bankruptcy Code 2016.
During CIRP, the power of the board is suspended as per the Insolvency and Bankruptcy Code, 2016, and the company operates under the guidance and direction of the Resolution Professional.
2. The above financial results have been approved by the Board of Directors of the Company (Power Suspended) as per the provision of the insolvency and Bankruptcy Code, 2016 on 7th November, 2025, upon authorization of Mr. Deepak Maini, Resolution Profession of the Company.
3. The financial results for the financial year ended March 31, 2025 have been audited by the Statutory Auditors of the Company. The Statutory Auditors have expressed a modified opinion on the above results.
4. These financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
5. There is no separate reporting segment as per the Indian Accounting Standard (Ind-AS 108) on segment reporting.
6. The Figures of the last quarter are the balancing figures in respect of financial results between audited figures of the financial year ended March 31, 2025 and the published year to date figures upto 3rd quarter i.e. December 31, 2024 of the current year, which were subjected to limited review.
7. Figures are rounded off to nearest rupees in hundred. Components may not add up to their respective totals due to rounding off numbers to rupees lacs.
8. Previous year / periods figures have been regrouped / reclassified, wherever necessary.

The above financial results of the Company are available on the Company's website www.cmilimited.in and also at www.bseindia.com and www.nseindia.com

Date: 07.11.2025

Place: Delhi

For and behalf of Board


Amit Jain
Chairman-cum Managing Director
(Power Suspended)
DIN-00041300



DEEPAK MAINI
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Deepak Maini
Resolution Professional
CMI Limited

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Chartered Accountants



INDEPENDENT AUDITORS'S REPORT

To,
The Members of
M/s **CMI LIMITED**
(CIN: L74899DL1967PLC018031)

Report on the Audit of the Standalone Financial Statements

Qualified Opinion

We have audited the accompanying standalone financial statements of CMI LIMITED (the 'Company'), which comprise the Balance sheet as at 31st March 2025, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended and notes to the standalone financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Opinion paragraph below, 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 Company as at 31st March, 2025, its profit/loss (including other comprehensive income) changes in equity and its cash flows for the year ended on that date.

Basis for qualified opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditors' Responsibilities for the Audit of the Standalone Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone 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 audit opinion on the standalone financial statements.

Based on our review conducted as above, we have noticed the following matters in the accompanying statement of audited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, which are required to be disclosed under the Act including the manner in which it is to be disclosed, or that it contains any material misstatement:



- a) The Company is under the Corporate Insolvency Resolution Process (CIRP) under the Insolvency and Bankruptcy Code, 2016 (IBC), and the powers of the Board of Directors stand suspended.
- b) **Going Concern Concept** – The accumulated losses of the Company as at 31st March 2025 amount to Rs.16,247.28 lakhs as against the paid-up share capital of Rs.1,603.07 lakhs, resulting in complete erosion of the net worth. The Company has been incurring continuous losses for the past several years, creating material uncertainty regarding its ability to continue as a going concern.
- c) **Non-compliance with Ind AS and Other Accounting Requirements** –
- i. The Company has not identified, measured, and disclosed employee benefits such as gratuity and leave encashment as required under Ind AS 19.
 - ii. A comprehensive fixed asset register has not been maintained, and no physical verification report is available; accordingly, property, plant and equipment (PPE) are carried at book values brought forward from earlier years in accordance with the previous accounting records, and we are unable to verify their existence, ownership, and valuation as required under Ind AS 16 – Property, Plant and Equipment.
 - iii. Information regarding lease arrangements, if any, has not been disclosed as required under Ind AS 116.
 - iv. Non-disclosure of certain information and notes required under Ind AS 13 (Investments) and Ind AS 107 (Financial Instruments – Disclosures).
- d) **Investments, Loans and Bank Balances** – External confirmations for loan accounts, bank accounts and investments have not been obtained, and the balances are subject to reconciliation.
- e) **Trade Receivables, Payables and Advances** – Confirmations for trade receivables and trade payables have not been provided by the Company. Likewise, confirmations and supporting details for advances to suppliers and advances from customers are not available. Therefore, their genuineness, recoverability, and accuracy cannot be verified.
- f) **Inventories** – Quantitative details and confirmations of inventories are not available. Consequently, existence and valuation could not be independently verified and have been taken at book values from previous years.
- g) **Cash and Cash Equivalents** – Cash balances and confirmations of cash equivalents have not been provided for verification.
- h) **Prepaid Expenses and Other Current Assets** – Balances are subject to confirmation and verification; hence, their accuracy and recoverability remain unascertained.
- i) **Balances of Current Assets and Current Liabilities** – These are subject to confirmation, and the extent of recoverability from current assets has not been ascertained.
- j) **Litigations and Statutory Liabilities** – Details of pending litigations and potential liabilities with the Income Tax, TDS, and GST Departments are incomplete. Consequently, the financial impact of such matters could not be ascertained.



- k) **Purchases and Raw Materials** – The Company has not provided adequate documentary evidence for purchases of raw materials, and hence the genuineness and completeness of such transactions could not be verified.
- l) **Revenue from Operations** – Supporting evidence for sales transactions has not been furnished. Therefore, the occurrence and completeness of revenue could not be confirmed.
- m) **Employee Benefits and Expenses** – Details and supporting documents for salaries, wages, and other employee-related benefits are not available for verification. Further, expenses relating to workmen and staff welfare could not be verified in the absence of adequate supporting documentation.

Because of the non-availability of sufficient and appropriate audit evidence in respect of the matters described above, we are unable to determine whether any adjustments might be necessary relating to assets, liabilities, income, or expenses of the Company.

Our opinion on the standalone financial statements, and our report on Other Legal and Regulatory Requirements below, are not further modified in respect of the above matters.

Information Other than the Financial Statements and Auditor’s Report Thereon

The Company’s Board of Directors is responsible for the other information. The other information comprises the information included in the Chairman’s letter, Management Discussion and Analysis, Business Responsibility and Sustainability Report, Corporate Governance and Directors’ Report, but does not include the standalone financial statements and our auditors’ report thereon.

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

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated.

Key audit matter	How the matter was addressed in our audit
<p>Revenue - Performance Obligations</p> <p>The company is in the business of manufacturing various types of Cables and sells to customers through institutional globally. Sales contracts contain various performance obligations and other terms and the determination of when significant performance obligations have been met varies, albeit a specific point in time can often be established. Consequently, the company has analyzed its various sales contracts and concluded</p>	<p>Audit Procedure Applied Our audit included but was not limited to the following procedures:</p> <ul style="list-style-type: none"> • Mapped and evaluated selected systems and processes for revenue recognition and tested a sample of key controls. • Selecting a sample from each type of contract with the customers, and testing the operating effectiveness of the internal control, relating to identification of the distinct performance

<p>on the principles for deciding in which period or periods the Company's sales transactions should be recognized as revenue.</p>	<p>obligations and determination of transaction price.</p> <ul style="list-style-type: none"> • Tested sample of sales transactions for compliance with the company's accounting principles. • Read and assessed the disclosure made in the financial statements for assessing compliance with disclosure requirements.
<p>Revenue — Variable Consideration</p> <p>Revenue is recognized in accordance with Ind AS 115, net of discounts, incentives, and rebates accrued by customers based on sales.</p> <p>At the reporting date, the company estimates and accrues for discounts and rebates they consider as having been incurred but not yet paid.</p>	<p>Audit Procedure Applied Our audit included but was not limited to the following procedures:</p> <ul style="list-style-type: none"> • Understanding the policies and procedures applied to revenue recognition including an analysis of the effectiveness of controls related to revenue recognition processes employed by the Company. • Carrying out substantive analytical procedures, analysing the actual performance of revenue and cost of sales related to discounts, incentives and rebates etc. • Considered the terms of the contracts to determine the transaction price including any variable consideration to verify the transaction price used to compute revenue and to test the basis of estimation of the variable consideration. • Analyzing and discussing with management significant contracts including contractual terms and conditions related to discounts, incentives and rebates used in the related estimates. <p>Reviewing disclosures included in the notes to the accompanying financial statements.</p>

Emphasis of Matter

Attention is invited to Note 22(ii) under Explanatory Notes to Financial Statements regarding Financial Liabilities-Non-Current Borrowings. As loan accounts with company's lenders had turned NPA during the financial year, resultantly the updated loan account statements after the NPA date are not available in some cases hence the liabilities have been recognised on the basis of latest available loan account statements and balances therein, the company has not accounted for liabilities towards banks/financial institutions beyond the NPA dates.



Responsibilities of Management for the standalone financial statements

The company is in CIRP Process under the insolvency and Bankruptcy Code, 2016 ("the IBC") vide order of Hon'ble NCLT dated 28.07.2023. Managements and Board of Directors of the Company (Power Suspended) as per the provisions of the IBC working under authorization of Mr. Deepak Maini, Resolution Professional of the Company, approved the following Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' responsibilities for the audit of the standalone financial statements

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is

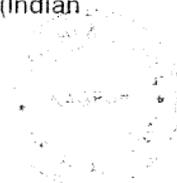
- higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management
 - 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 auditors' 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation

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.

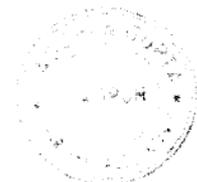
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

1. As required by the Companies (Auditors' Report) Order, 2020 (the 'Order'), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we disclaim our opinion on the matters specified in paragraphs 3 and 4 of the Order based on data unavailability.
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. Insofar as the modification on maintaining an audit trail in the accounting software is concerned, refer paragraph (i) (vi) below.
 - (c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended.



- (e) On the basis of the written representations received from the directors as on 31 March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls with reference to these standalone financial statements and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1' to this report.
- (g) During the year, the managerial remuneration for the year ended 31 March 2025 has not been paid/provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act.
- (h) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements – Refer note 26 to the standalone financial statements;
 - ii. The Group and its associate did not have any material foreseeable losses in long-term contracts including derivative contracts during the year ended 31 March 2025;
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Holding Company and its subsidiaries incorporated in India during the year ended 31 March 2025
 - iv.
 - a) The management has represented that, to the best of its knowledge and belief and read with note 45(g) to the standalone 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 or entity, including foreign entities ('Intermediaries'), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b) The management has represented that, to the best of its knowledge and belief and read with note 45(h) to the standalone financial statements, no funds have been received by the Company from any person or entity, including foreign entities ('Funding Parties'), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - c) Based on such audit procedures performed that were 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 (a) and (b) contain any material misstatement.
 - v. No dividend has been declared or paid during the year by the Company.



- vi. 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, however the same has not been operated throughout the year, i.e. audit trail feature was starting during the year and has been continued for the remaining part of the financial year. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. Furthermore, the audit trail has been preserved by the company as per the statutory requirements for record retention.

For BAGCHI & GUPTA
Chartered Accountants
ICAI Firm Registration Number: 126940W

Priyam Kejriwal



CA Priyam Kejriwal
Partner
Membership Number: 418340

UDIN: 25418340BMJHXL3495

Place: Nagpur
Date: 07th November 2025

Annexure 1 to Independent Auditors' Report

Referred to in paragraph 2(f) under the heading 'Report on other legal and regulatory requirements' of our report of even date to the members of CMI LIMITED.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have not evaluated or audited the internal financial controls with reference to standalone financial statements of CMI Limited ("the Company") as at 31 March 2025, in conjunction with our audit of the standalone financial statements of the Company for the year then ended. Accordingly, this report is being provided solely to comply with the reporting requirements under Section 143(3)(i) of the Act.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the *Guidance Note on Audit of Internal Financial Controls over Financial Reporting* issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. However, we have not carried out an audit or evaluation of the internal financial controls with reference to standalone financial statements of the Company as required under the *Guidance Note on Audit of Internal Financial Controls Over Financial Reporting* issued by ICAI. Accordingly, we do not express an opinion on the adequacy or operating effectiveness of such internal financial controls.

Disclaimer of Opinion

Because we have not performed an audit or obtained sufficient appropriate audit evidence regarding the internal financial controls with reference to standalone financial statements of the Company, we are unable to express an opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements and whether such controls were operating effectively as at 31 March 2025.

Accordingly, we disclaim our opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements as of that date.

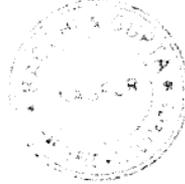


Explanatory Note

This report should be read in conjunction with our report on the standalone financial statements of the Company for the year ended 31 March 2025, wherein our audit was conducted without evaluating the design or operating effectiveness of internal financial controls with reference to those statements.

For BAGCHI & GUPTA
Chartered Accountants
ICAI Firm Registration Number: 126940W

Priyam Kejriwal



CA Priyam Kejriwal
Partner
Membership Number: 418340

UDIN: 25 4183408MJHX L3495

Place: Nagpur
Date: 07th November 2025

**CMI LIMITED**AN ISO 9001, ISO 14001
& BS ISO 45001 COMPANY
CIN No. L74899DL 1967 PLC018031Regd. Office :
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Jhimil Industrial Area,
Delhi-110095
Website : www.cmilimited.inWorks : Baddi, Himachal Pradesh-173205 (India)
Faridabad, Haryana-121006 (India)**Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025
(for audit report with modified opinion)**

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	5,746.22	5,746.22
	2.	Total Expenditure	6,910.85	6,910.85
	3.	Net Profit/(Loss)	(1,103.15)	(1,103.15)
	4.	Earnings Per Share	(6.88)	(6.88)
	5.	Total Assets	30,318.12	30,318.12
	6.	Total Liabilities	44,962.32	44,962.32
	7.	Net Worth	(14,644.21)	(14,644.21)
	8.	Any other financial item(s) (as felt appropriate by the management)		
II. Audit Qualification:				
Details of Audit Qualification:				
<ul style="list-style-type: none"> The Company is under corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016 (IBC). Going Concern Concept: The accumulated losses of the Company as at 31st March 2025 amount to Rs. 16,247.28 lakhs as against the paid-up share capital of Rs.1,602.74 lakhs, resulting in complete erosion of the net worth. The Company has been incurring continuous losses for the past several years, creating material uncertainty regarding its ability to continue as a going concern. The Company has not identified, measured, and disclosed employee benefits such as gratuity and leave encashment as required under Ind AS 19. A comprehensive fixed asset register has not been maintained, and no physical verification report is available; accordingly, property, plant and equipment (PPE) are carried at book values brought forward from earlier years in accordance with the previous accounting records, and we are unable to verify their existence, ownership, and valuation as required under Ind AS 16 – Property, Plant and Equipment. Information regarding lease arrangements, if any, has not been disclosed as required under Ind AS 116. Non-disclosure of certain information and notes required under Ind AS 13 (Investments) and Ind AS 107 (Financial Instruments – Disclosures). External confirmations for loan accounts, bank accounts and investments have not been obtained, and the balances are subject to reconciliation. Confirmations for trade receivables and trade payables have not been provided by the Company. Likewise, confirmations and supporting details for advances to suppliers and advances from customers are not available. Therefore, their genuineness, recoverability, and accuracy cannot be verified. Quantitative details and confirmations of inventories are not available. Consequently, existence and valuation could not be independently verified and have been taken at book values from previous years. Cash balances and confirmations of cash equivalents have not been provided for 				

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verification.

- Balances are subject to confirmation and verification; hence, their accuracy and recoverability remain unascertained.
- These are subject to confirmation, and the extent of recoverability from current assets has not been ascertained.
- Details of pending litigations and potential liabilities with the Income Tax, TDS, and GST Departments are incomplete. Consequently, the financial impact of such matters could not be ascertained.
- The Company has not provided adequate documentary evidence for purchases of raw materials, and hence the genuineness and completeness of such transactions could not be verified.
- Supporting evidence for sales transactions has not been furnished. Therefore, the occurrence and completeness of revenue could not be confirmed.
- Details and supporting documents for salaries, wages, and other employee-related benefits are not available for verification. Further, expenses relating to workmen and staff welfare could not be verified in the absence of adequate supporting documentation.

a. **Type of Audit Qualification:** Qualified Opinionb. **Frequency of qualification:**c. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** Not Applicabled. **For Audit Qualification(s) where the impact is not quantified by the auditor:**i. **Management's estimation on the impact of audit qualification:** Not Applicable

- The Company is under corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016 (IBC).

Reply: The Hon'ble National Company Law Tribunal, Delhi Bench, ("NCLT") vide its order dated July 28, 2023 ("Order"), pronounced on August 01, 2023, has admitted the application filed by Canara Bank ("Financial Creditor") under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("the Code"), read with rules and regulations framed thereunder for an alleged amount of default of Rs. 164.86 Crore and accordingly the corporate insolvency resolution process ("CIRP") of the Company, CMI Limited ("Company") has commenced with effect from July 28, 2023.

Furthermore, the Hon'ble National Company Law Tribunal, Delhi Bench, ("NCLT") has also approved the appointment of Mr. Deepak Maini as the Resolution Professional ("RP") to conduct the CIRP of the Company under section 16 of the Insolvency and Bankruptcy Code 2016.

Furthermore, no Resolution Plan has been approved by the Committee of Creditors and relatedly an application for seeking liquidation of the company is pending for consideration before Hon'ble Adjudicating Authority.

- **Going Concern Concept:** The accumulated losses of the Company as at 31st March 2025 amount to Rs. 16,247.28 lakhs as against the paid-up share capital of Rs.1,602.74 lakhs, resulting in complete erosion of the net worth. The Company has been incurring continuous losses for the past several years, creating material uncertainty regarding its ability to continue as a going concern.

Reply: The auditor have opined upon the going concern nature of the company due to consistent losses being incurred since the inception of Covid-19 due to the resultant market disruptions, minimal operations in the factory and risk carried by the company due to non-execution of orders by the company after Covid-19. The company could not honor its financial commitment towards its lenders.

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Pursuant whereof, one of the lender's, filed an application against the company under section 7 of the Insolvency and Bankruptcy Code, 2016, read with rules and regulations framed thereunder ("the Code") which has since been admitted by Hon'ble NCLT, New Delhi vide its order dated 28.07.2023. However, the business segment carries potential and the company can be revived in future. During the course of CIRP, the company is operating on some job work arrangement and has been meeting its liabilities incurred during CIRP period. Furthermore, no Resolution Plan has been approved by the Committee of Creditors and relatedly an application for seeking liquidation of the company is pending for consideration before Hon'ble Adjudicating Authority.

- The Company has not identified, measured, and disclosed employee benefits such as gratuity and leave encashment as required under Ind AS 19.

Reply: The ascertainment of actuarial liability as required under Ind AS 19 involves significant cost, which the Company is unable to bear given its current status of undergoing the Corporate Insolvency Resolution Process (CIRP). The Hon'ble National Company Law Tribunal, Delhi Bench ("NCLT"), vide its order dated July 28, 2023, pronounced on August 01, 2023 ("Order"), admitted the application filed by Canara Bank ("Financial Creditor") under Section 7 of the Insolvency and Bankruptcy Code, 2016, along with the applicable rules and regulations framed thereunder ("the Code"). However, pursuant to Public Announcement for calling of claims from stakeholders the relevant claims received from employees in this regard have been considered by the Company in accordance with the provisions of the Code and verified by the Resolution Professional.

- A comprehensive fixed asset register has not been maintained, and no physical verification report is available; accordingly, property, plant and equipment (PPE) are carried at book values brought forward from earlier years in accordance with the previous accounting records, and we are unable to verify their existence, ownership, and valuation as required under Ind AS 16 – Property, Plant and Equipment.

Reply After the initiation of the CIRP, the assets of the company are under custody & control of the RP which has been valued after physical verification by the IBBI registered valuers for the purpose of CIRP. No further changes have been made in the fixed asset register.

- Information regarding lease arrangements, if any, has not been disclosed as required under Ind AS 116.

Reply- The Company has not entered into any new lease arrangements during the CIRP period without obtaining the approval of the Committee of Creditors.

- Non-disclosure of certain information and notes required under Ind AS 13 (Investments) and Ind AS 107 (Financial Instruments – Disclosures).

Reply- Relevant details as per the records available as on 28.07.2023 have been provided.

- External confirmations for loan accounts, bank accounts and investments have not been obtained, and the balances are subject to reconciliation.

Reply- Confirmation of loan account, bank account and investments not available and account balance subject to reconciliation as the company is under CIRP. However, pursuant to Public Announcement for calling of claims from stakeholders the relevant claims received from creditors in this regard have been considered by the Company in accordance with the provisions of the Code and verified by the Resolution Professional.

- Confirmations for trade receivables and trade payables have not been provided by the Company. Likewise, confirmations and supporting details for advances to suppliers and advances from customers are not available. Therefore, their genuineness, recoverability, and accuracy cannot be verified.



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Reply- Balances of trade receivables and trade payables are subject to confirmation and any recovery from them could not be ascertained due to constraints of CIRP. However, pursuant to Public Announcement for calling of claims from stakeholders the relevant claims received from creditors in this regard have been considered by the Company in accordance with the provisions of the Code and verified by the Resolution Professional.

- Quantitative details and confirmations of inventories are not available. Consequently, existence and valuation could not be independently verified and have been taken at book values from previous years.
- **Reply-** The records have been maintained and provided to the extent practicably possible, considering the nature of the products and the scale of operations as the Company is undergoing CIRP.
- Cash balances and confirmations of cash equivalents have not been provided for verification.

Reply- The details and supporting documents relating to cash balances and cash equivalents have been provided to the extent available during the tenure of the Corporate Insolvency Resolution Process (CIRP). No additional records or confirmations are available beyond those maintained and handed over during the CIRP period.

- These are subject to confirmation, and the extent of recoverability from current assets has not been ascertained.

Reply- Valuations of current assets as on CIRP commencement date have been done IBBI approved Registered Valuers. The status of the current assets is available to the Resolution Applicants to give their values in the resolution plans submitted by them.

- Details of pending litigations and potential liabilities with the Income Tax, TDS, and GST Departments are incomplete. Consequently, the financial impact of such matters could not be ascertained.

Reply: To the best of our knowledge, all the compliance to the applicable laws have been made during the CIRP process. However, pursuant to Public Announcement for calling of claims from stakeholders the relevant claims received from statutory authorities in this regard have been considered by the Company in accordance with the provisions of the Code and verified by the Resolution Professional.

- The Company has not provided adequate documentary evidence for purchases of raw materials, and hence the genuineness and completeness of such transactions could not be verified.

Reply- The details and documents relating to purchases of raw materials have been provided to the extent available during the CIRP period. Further, an independent valuation of the Company's assets has already been conducted by the valuers appointed in accordance with the provisions of the Insolvency and Bankruptcy Board of India (IBBI) regulations, and the same has been duly considered during the CIRP process.

- Supporting evidence for sales transactions has not been furnished. Therefore, the occurrence and completeness of revenue could not be confirmed.

Reply- The details and supporting records for sales transactions have been provided to the

extent available during the Corporate Insolvency Resolution Process (CIRP). The Resolution Professional has relied on the books of accounts and information maintained by the Company.

- Details and supporting documents for salaries, wages, and other employee-related benefits are not available for verification. Further, expenses relating to workmen and staff welfare could not be verified in the absence of adequate supporting documentation.

Reply- The details and supporting documents for salaries, wages, and other employee-related benefits have been provided to the extent available during the Corporate Insolvency Resolution Process (CIRP). Further, expenses relating to workmen and staff welfare have been reviewed and verified by the Internal Auditor appointed during the CIRP period, based on the records and information accessible at that time.

iii. Auditors' Comments on (i) or (ii) above: Same as mention under SI II a and no other comments have been made by the Auditors

Signatories:

• Director/Resolution Professional:

• CFO: NA

• Audit Committee Chairman: NA

• Statutory Auditor:

Piyankajewal



Jewal

DEEPAK MAHJ.
(Insolvency Professional)
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Date: 07.11.2025