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 2026, and the statement of Profit and Loss, statement of cash flow for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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, 2026, 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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Tel. No.: 022-49695062 | LLP Identification No.: AAY-4994

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

NDAA & ASSOCIATES LLP * CHARTERED ACCOUNTANTS

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 and statement of cash flow 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 and statement of cash flow 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: 26120844IWTFXO7741
Place: Mumbai
Date: 30/04/2026

DURAFLOOR CONCRETE SOLUTIONS LLP

BALANCE SHEET AS AT 31st March, 2026

(₹ in Lakhs)

	Particulars	Notes	Figures as at the end of (Current reporting period) (in Rs.) 31.03.2026	Figures as at the end of (Current reporting period) (in Rs.) 31.03.2025
I.	**EQUITY AND LIABILITIES**			
(1)	Partner's Fund			
	(a) Partners Capital account	2		
	(i) Partners' Contribution		10.00	10.00
	(ii) Partners' Current Account		429.32	326.72
(2)	**Non-Current Liabilities**			
	(a) Long Term Provisions	3	56.36	39.31
(3)	**Current Liabilities**			
	(a) Short Term Borrowings	4	517.09	465.74
	(b) Trade Payable	6		
	(A) total outstanding dues of micro, small and medium enterprises and		184.00	80.57
	(B) total outstanding dues of creditors other than micro, small and medium enterprises.		383.75	171.37
	(c) Other Current Liabilities	7	124.23	72.27
	(d) Short Term Provisions	5	103.30	3.43
	TOTAL		**1,808.05**	**1,169.41**
II.	**ASSETS**			
(1)	**Non Current Assets**			
	(a) Property, Plant & Equipment and Intangible assets	8		
	(i) Property, Plant and Equipment		326.81	320.61
	(ii) Intangible assets		0.03	0.04
	(b) Deferred tax assets (net)	9	62.01	25.40
	(c) Other Non Current Assets	10	16.03	-
(2)	**Current Assets**			
	(a) Inventories	11	125.33	76.73
	(b) Trade receivables	12	705.78	279.30
	(c) Cash and bank balances	13	31.74	28.21
	(d) Other Current Assets	14	540.32	439.10
	TOTAL		**1,808.05**	**1,169.39**

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

NIRAJ D. ADATIA
Partner
Membership No.: 120844

Place: Mumbai
Date : 30th April, 2026

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 YEAR ENDED 31st March, 2026.

(Amount in Lakhs)

Sr.No	Particulars	Notes	Figures for the current reporting period (in) From 01.04.2025 to 31.03.2026	Figures for the current reporting period (in) From 01.04.2024 to 31.03.2025
I.	Revenue from Operation	15	3,269.14	2,629.08
II.	Other Income	16	39.12	13.52
III.	**Total Income**		**3,308.26**	**2,642.60**
IV.	**EXPENSES**			
(a)	Cost of Material Consumed	17	791.45	937.64
(b)	Purchase of Stock-in -Trade	18	200.42	49.94
(c)	Direct Site Expenses	19	1,163.53	914.35
(d)	Employee Benefit Expenses	20	403.41	289.78
(e)	Depreciation & Amortization expenses	8	53.56	56.55
(f)	Financial Cost	21	119.89	92.51
(g)	Other Expenses	22	89.30	85.31
	Total Expenses		**2,821.56**	**2,426.08**
V	Profit before exceptional and extraordinary items, partner's remuneration and tax (III - IV)		486.70	216.52
VI	Exceptional items		-	-
VII	Profit before extraordinary items, partners' remuneration and tax (V - VI)		486.70	216.52
VIII	Extraordinary Items		-	-
IX	Profit before partner's remuneration and Tax (VII - VIII)		486.70	216.52
X	Partners' remuneration		25.00	25.00
XI	Profit before tax (IX - X)		461.70	191.52
XII	Tax expenses :			
(i)	Current Tax		200.93	70.41
(ii)	Deferred Tax		-36.62	-3.48
XIII	Profit (Loss) for the period from continuing operations (XI-XII)		297.39	124.59
XIV	Profit/(loss) from discontinuing operations		-	-
XV	Tax expense of discontinuing operations		-	-
XVI	Profit/(loss) from Discontinuing operations (after tax) (XIV-XV)		-	-
	Profit/ (Loss) (XIII + XVI)		**297.39**	**124.59**

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DURAFLOOR CONCRETE SOLUTIONS LLP

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st March, 2026.

₹ in Lakhs

Particulars	YEAR ENDED 31st March, 2026	YEAR ENDED 31st March, 2025
Cash flows arising from operating activities		
Net Profit/(Loss) before tax as per Statement of Profit and Loss	461.70	191.52
Add: Provision for Gratuity and Leave Encashment		
Add: Depreciation	53.56	56.55
Add: Gratuity Expense	18.67	1.82
Add: Finance Cost	119.89	92.51
Add: Partners Remuneration	25.00	25.00
Less: Sundry Balance write Back	-5.56	-3.06
Less: Interest Income	-30.49	-16.03
Less: Unbilled Revenue	-265.81	-141.72
Operating Profit Before Working Capital Changes	**376.96**	**206.59**
Add / (Less) :		
Increase / (Decrease) in Other Liabilities	51.97	-77.49
Increase / (Decrease) in Trade Payable	321.37	-34.67
Increase / (Decrease) in Provision	-	1.86
(Increase) / Decrease in Trade Receivable	-426.48	58.15
(Increase) / Decrease in Inventory	-48.61	9.09
Increase / (Decrease) in Other Assets	121.60	13.77
Direct Tax Paid	-59.66	-107.52
Net Cash flow in the course of Operating Activities	**337.15**	**69.78**
Cash flows arising from Investing activities		
Purchase of Fixed Assets	-75.78	-54.59
Interest Income	30.49	16.03
Loans Given	-	68.04
Net Cash flow in the course of Investing Activities	**-45.29**	**29.48**
Cash flows arising from Financing activities		
Interest Paid	-95.79	-63.26
Borrowing	51.35	122.25
Movement in Partners Current Account	-243.89	-145.95
Net Cash flow in the course of Financing Activities	**-288.33**	**-86.96**
Net Increase in cash and cash Equivalents	3.53	12.30
Add: Balance at the beginning of the year	28.21	15.91
Cash and Cash Equivalents at the end of the year	31.74	28.21
Reconciliation of Cash and Bank Balances		
Bank Balances	31.74	28.21

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DURAFLOOR CONCRETE SOLUTIONS LLP

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31st March, 2026.

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 financials 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 Stanadards 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 defer 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. **REVENUE RECOGNITION**

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.Unbilled revenue represents amount recognized based on services performed in advance of billing in accordance with contract terms.

b. Sale of Goods

Revenue from sale of goods is recognized upon transfer of significant risk and rewards of ownership of goods to Customer. Sales are net of Goods and Service tax, returns, rebates and discounts.

c. 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 losses, if any.

B) Depreciation

Depreciation is provided on the written down value method over the useful life of the assets in the manner prescribed by the Income Tax Act, 1961.

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 reassure 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. 2

PARTNER'S CURRENT CAPITAL ACCOUNT

Name of Partner	Opening Balance as on 01.04.2025	Addition during the year	Interest on capital	Profit for the Period	Remuneration to Partners	Withdrawal during the year	Closing Balance as at 31.03.2026
Mr. Akash S. Singhai	-121.98	2.66	-20.55	2.97	12.50	99.99	-224.39
Mr. Samit S. Singhai	-56.85		-9.93	2.97	12.50	51.10	-102.41
Kasturi Metal Composites Ltd	505.55	15.00	54.58	291.45	-	110.46	756.12
Total Rs.	**326.72**	**17.66**	**24.10**	**297.39**	**25.00**	**261.55**	**429.32**



DURAFLOOR CONCRETE SOLUTIONS LLP

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31st March, 2026.

Note No.	Partidulars	As on 31st March, 2026	As on 31st March, 2025
2	**PARTNER'S CAPITAL ACCOUNT**		
	Fixed Capital		
	Akash Singhai	0.10	0.10
	Samit Singhai	0.10	0.10
	Kasturi Metal Composites Ltd	9.80	9.80
	Current Capital		
	Akash Singhai	-224.39	-121.98
	Samit Singhai	-102.41	-56.85
	Kasturi Metal Composites Ltd	756.12	505.55
	Total	**439.32**	**336.72**
3	**Long Term Provisions**		
	Provision for Gratuity - Non Current	56.36	39.31
	Total	**56.36**	**39.31**
4	**Short Term Borrowings**		
	Secured		
	Cash credit	517.09	465.74
	Footnote:		
	A) Interest rate is repo rate plus 3.25%		
	B) Security:		
	1) MOUJE PETH AMRAVATI, TQ DIS AMRAVATI, PLOT NO 46/T/23 AND 46/A4, FIELD SR NO 46, MOUJE PETH AMRAVATI, PRAGANE BADNERA, TQ DIS AMRAVATI, PLOT NO 46/T/23 AND 46/A4, KASTURI PETROLPUMP, BADNERA ROAD,Amravati, BADNERA ROAD, Amravati.		
	2) NIMBHORA KHURD, MIDC, PRAGANE BADNERA, TQ DIST AMRAVATI., PLOT NO A/30/3/1 AND 30/3, MOUJE NIMBHORA KHURD, MIDC, PRAGANE BADNERA, TQ DIST AMRAVATI., PLOT NO A/30/3/1 AND 30/3, OLD BADNERA BYPASS, MIDC, Amravati, MIDC,Cross collateralisation 1 13 Amravati, Amravati,Maharashtra, 444605		
	3) MOUJE JEWAD, AMRAVATI INDUSTRIAL AREA, MIDC, TQ DIST-AMRAVATI., PLOT NO A-98, MOUJE JEWAD, AMRAVATI INDUSTRIAL AREA, MIDC, TQ DIST AMRAVATI., PLOT NO A-98, OLD BADNERA BYPASS, MIDC, Amravati, MIDC, Amravati,Amravati, Maharashtra, 444605		
	4) NIMBHORA KHURD, AMRAVATI INDUSTRIAL AREA, MIDC,TQ DIST AMRAVATI., PLOT NO D-13/1, MOUJE NIMBHORA KHURD, AMRAVATI INDUSTRIAL AREA, MIDC, TQ DIST AMRAVATI., PLOT NO D-13/1, OLD BADNERA BYPASS ROAD, MIDC,Amravati, MIDC, Amravati,Amravati, Maharashtra, 444605is to cover the limits provided to the KASTURI METAL COMPOSITE LTD and vice versa.		
	B) Third Party Gurantee:		
	Personal Gurantee of Directors and their relatives on above loans:		
	1. Mr. Samit Surendra Singhai		
	2.Mr. Akash Surendra Singhai		
	3. Mr. Surendra F. Singhai		
	4. Mrs Lata Surendra Singhai		
	Corporate Gurantee of Companyon above loans:		
	1.KASTURI METAL COMPOSITE LIMITED		
	Total	**517.09**	**465.74**

NDA & ASSOCIATES LLP CHARTERED ACCOUNTANTS

5	**Short Term Provisions**		
	Provision for Gratuity - Current	5.04	3.43
	Provision for tax (Net of Advance Tax)	98.26	-
	Total	**103.30**	**3.43**
6	**Trade Payable**		
	(a) Total outstanding dues of micro, small and medium enterprises	184.00	80.57
	(b) Total outstanding dues of creditors other than micro, small and medium enterprises	383.75	171.37
	Total	**567.75**	**251.94**

Disclosure related to MSMED Act, 2006
Dues to Micro & Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditor. Moreover the Company is in the process of updating its suppliers data, as to the status as a Micro Small & Medium Enterprise .

Particulars	**As on 31st March, 2026**	**As on 31st March, 2025**
a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	184.00	80.57
Interest	1.81	-
Total	185.81	80.57
(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.	-	-
(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.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(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.	-	-

7	**Other Current Liabilities**		
	Advance received from Customer	7.58	29.46
	Employee Reimbursment	0.59	-
	Employee Benefit Payable	40.94	21.90
	Statutory Dues Payable	70.87	19.64
	Provision for Expenses	4.25	1.27
	Total	**124.23**	**72.27**



9	**Deferred Tax Assets**		
	On account of Provision	62.01	25.40
	Total	**62.01**	**25.40**
10	**Other Non Current Assets**		
	Capital Advance	16.03	-
	Total	**16.03**	**-**
11	**Inventories**		
	Closing Stock	125.33	76.73
	Total	**125.33**	**76.73**
12	**Trade Receivable**	**As on 31st March, 2026**	**As on 31st March, 2025**
	Outstanding for a period less than 6 months from the date they are due for receipt		
	(a) Secured Considered good		
	(b) Unsecured Considered good	681.09	274.92
	(c) Doubtful		
	Less: Provision for doubtful receivables		
	Total	**681.09**	**274.92**
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
	(a) Secured Considered good		
	(b) Unsecured Considered good	24.69	4.38
	(c) Doubtful		
	Less: Provision for doubtful receivables		
	Total	**24.69**	**4.38**
		705.78	**279.30**
13	**Cash and Bank Balances**		
	Cash and cash equivalents		
	On current accounts	4.26	5.86
	Cash on hand	5.97	5.97
	Balance in wallet	10.07	2.04
	Other bank balances		
	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	11.44	14.34
	Total	**31.74**	**28.21**
14	**Other current assets**		
	Advance to Employees	2.96	2.70
	Accrued Interest on FD	0.62	0.52
	Other Receivables	0.51	0.02
	Prepaid Expenses	6.47	0.81
	Retention Receivable	212.17	198.59
	Security Deposit	3.00	3.00
	Unbilled Revenue	265.81	141.72
	Advance tax (Net of Provision for Tax)	-	43.00
	Advance to Supplier	48.78	48.74
	Total	**540.32**	**439.10**

NDAA & ASSOCIATES LLP CHARTERED ACCOUNTANTS

DURAFLOOR CONCRETE SOLUTIONS LLP

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31st March, 2026.

(₹ in Lakhs)

Note No.	Partidulars	For the Period 31st March, 2026	For the Period 31st March 2025
15	**REVENUE FROM OPERATIONS**		
	Sale of services	2,441.68	2,415.29
	Sale of products	304.37	72.07
	Sale of products-Export	57.81	-
	Sale of services-Export	199.47	
	Unbilled Revenue	265.81	141.72
	Total	**3,269.14**	**2,629.08**
16	**OTHER INCOME**		
	Other Income	3.07	0.55
	Sundry Balance Written Back	5.56	-3.06
	Income on Interest	30.49	16.03
	Total	**39.12**	**13.52**
17	**COST OF MATERIAL CONSUMED**		
	Opening Stock	76.73	85.81
	Purchases	840.04	928.56
	Closing Stock	-125.32	-76.73
	Total	**791.45**	**937.64**
18	**Purchase of Stock-in -Trade**	200.42	49.94
	Total	**200.42**	**49.94**
19	**DIRECT SITE EXPENSES**		
	Loading and unloading charges	7.21	0.38
	Consultancy & Sub Contract	615.19	464.17
	Power and Fuel	0.63	0.51
	Freight Expenses	171.45	159.56
	Rent	44.63	38.95
	Foreign Expenses	45.62	2.70
	Repairs and maintenance	66.73	42.88
	Site Expenses	119.07	122.02
	Travel Expense	75.56	69.18
	Safety Expense	8.76	9.57
	Other Direct Expenses	8.68	4.43
	Total	**1,163.53**	**914.35**



20	**EMPLOYEE BENEFIT EXPENSES**		
	Salaries, wages, bonus and other allowances	374.06	266.86
	Staff welfare expense	14.74	12.09
	Contribution to provident and other funds	14.61	10.83
	Total	**403.41**	**289.78**
21	**FINANCE COST**		
	Bank charges	7.69	4.30
	Interest Expense	49.17	41.35
	Interest on MSME	1.81	-
	Interest on Income Tax	6.61	4.70
	Interest to partners	54.61	42.16
	Total	**119.89**	**92.51**
22	**OTHER EXPENSES**		
	Bad Debts	16.82	13.77
	Professional fees	6.34	9.36
	Office Electric Bill	1.22	1.14
	Other Expenses	3.94	8.89
	Office Rent	9.04	8.65
	Membership and Subscription Charges	2.68	2.46
	Audit Fees	2.75	1.00
	Sales promotion	1.41	0.12
	Sales commission	37.99	33.27
	Insurance	0.74	0.67
	Printing and Courier	6.34	5.95
	Profession Tax	0.03	0.03
	Total	**89.30**	**85.31**



DURAFLOOR CONCRETE SOLUTIONS LLP
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March, 2026

22) 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
Flatwork Consulting LLP
Surendra F.Singhai (HUF)
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

Note: Related parties have been identified by the Management.

22 (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	
		For the Period 31-03-2026	2024-25	For the Period 31-03-2026	2024-25	For the Period 31-03-2026	2024-25
(A)	Receiving of services/Goods-						
	Technical Fees						
	Flatwork Consulting LLP			26.51	37.58		
	Interest Income						
	Kasturi Petroleum			-	2.72		
	Sale of Services						
	Kasturi Metal Composite limited					20.54	-
	Purchase of Goods						
	Kasturi Metal Composite limited			-		0.18	37.92
	Kasturi Petroleum			1.73	3.73		
	Partner Remuneration Paid						
	Samit Singhai	12.50	12.50				
	Akash Singhai	12.50	12.50				
	Interest on Fixed capital paid						
	Samit Singhai						
	Akash Singhai					0.01	
	Kasturi Metal Composite limited					0.01	
						54.58	42.13
	Interest Received on Current capital						
	Samit Singhai	9.93	9.19				
	Akash Singhai	20.55	3.69				
	Loan Repayment Received						
	Kasturi Petroleum			-	70.48		

NDA & ASSOCIATES LLP CHARTERED ACCOUNTANTS

23 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, 2026	For the year ended 31st March, 2025
Assumptions		
Discount Rate	6.54%	6.66%
Salary Escalation Rate	11%	11%
Withdrawal rates	8%	8%
Present value of obligations		
Present value of obligations at beginning of period	42.73	40.34
Interest cost	2.85	2.79
Current Service Cost	14.10	13.40
Liability Transferred in / (out)	-	-
Past Service Cost - (Non-vested Benefits)	-	-
Past Service Cost - (Vested Benefits)	-	-
Benefits Paid	-	(2.07)
Actuarial (gain)/loss on obligation	1.73	(11.72)
Present value of obligations at end of period	61.41	42.73
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	(61.41)	42.73
Excess of actual over estimated return on Plan Assets	-	-
Actuarial Gain/Loss recognized		
Actuarial Gain/(Loss) for the period (Obligation)	(1.73)	11.72
Actuarial Gain/(Loss) for the period (Plan Assets)	-	-
Total Gain/(Loss) for the period	(1.73)	11.72
Actuarial Gain/(Loss) recognized for the period	(1.73)	11.72
Unrecognized Actuarial Gain/(Loss) at end of period	-	-
The amounts to be recognized in the balance sheet		
Opening Net Liability	42.73	40.34
Adjustment to Opening Fair Value of Plan Assets	-	-
Expenses as above	18.67	4.46
Contribution paid	-	(2.07)
Liability Transferred in / (out)	-	-
Closing Net Liability	61.41	42.73
Expenses to be Recognised in statement of Profit & loss		
Current Service Cost	14.10	13.40
Interest cost	2.85	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	1.73	(11.72)
Adjustment to Opening Fair Value of Plan Assets	-	-
Expense recognized in the statement of P & L A/C	18.67	4.46

NDA & ASSOCIATES LLP CHARTERED ACCOUNTANTS

DURAFLOOR CONCRETE SOLUTIONS LLP
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March, 2026

24 Contingent Liability

Demand under various section of TDS under the Income Tax Act, 1961	0.02
Demand under GST	3.71
Bank Guarantee given to customers	5.77

25 Earnings in foreign Currency

Sr. No,	Particulars	As at 31st March, 2026	As at 31st March, 2025
1	Sale of Goods	57.81	0
2	Sale of Service	199.47	0

26 In the opinion of The Partners of the LLP, all items of Current and Non Current Assets continue to have a realizable value of at least the amounts at which they are stated in the balance sheet.

27 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

Place: Mumbai
Date : 30th April, 2026

FOR DURAFLOOR CONCRETE SOLUTIONS LLP

Samit Singhai
Designated Partner
DIN:00907782

Akash Singhai
Designated Partner
DIN:01364889