Mah Textile LLP

Address: - Bharat Jinning Factory Bhalgamda Roas-9411451 Tal – Limbdi,
Dist – Surendranagar – 363421

ANNUAL REPORT

Financial Year

1st April, 2024
To
31st March, 2025

AUDITORS

M/s. S. P. Parekh & Co.
Chartered Accountants

201, Abhijyot Flats, Nr. Avanti Bungalows,
Bileshwar Mahadev Road,
Satellite, Ahmedabad – 380015.

S P PAREKH & CO
CHARTERED ACCOUNTANTS
Address : H-302, Titanium City Center,
Near Sachin Tower, 100 Feet Anandnagar Road,
Satellite, Ahmedabad -380015.
Mob.: 91 98257 61041, E-mail: parekhparekhass@gmail.com

Independent Auditor's Report

To the Partners,

Mah Textiles LLP

Report on the Financial Statements

Opinion:

We have audited the accompanying AS financial statements of "Mah Textiles LLP" ("the limited liability partnership") which comprise the Balance Sheet as at March 31st, 2025, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date and a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the LLP as at 31st March, 2025 and of its financial performance and its cash flows for the year then ended in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India ("ICAI").

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 auditor of the LLP in accordance with the ethical requirements that are relevant to our audit of the financial statements in India and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements:

The LLP's Management (designated partners) are responsible for the preparation of the financial statements in accordance with the Rule 24 of the Limited Liability Partnership Rules, 2009 ("the Rules") and for such internal control as management determines is necessary to enable the preparation of the Statement of Accounts that are free from material misstatement, whether due to fraud or error.

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FRN NO.132253W
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In preparing the financial statements, designated partners are 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.

Management is also responsible for overseeing the LLP's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone 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 Statement of Accounts, 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, but not for the purpose of expressing an opinion on the effectiveness of the LLP's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the LLP's Management.

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- Conclude on the appropriateness of the LLP's Management 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 statement 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 LLP to cease to continue as a going concern.

We communicate with the 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.

Place: Ahmedabad
Date: 10/06/2025
UDIN: 25131188BMHURZ3963

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For, S.P. Parekh & Co.
Chartered Accountants
FRN -132253W

S. P. Parekh

(CA Sunny Parekh)
Proprietor
M. No - 131188

MAH TEXTILES LLP
LLPIN : AAJ-3120
BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in Lakhs)

Particulars	Note No.	As at 31/03/2025		As at 31/03/2024	
CAPITAL AND LIABILITIES:					
[1] Partners Contribution:					
(a) Partners Contribution	1	386.63		351.71	
(b) Reserves and Surplus	2	-		-	
(c) Money received against share warrants		-		-	
			386.63		351.71
[3] Non-current Liabilities:					
(a) Long-term borrowings	3	6.20		407.71	
(b) Deferred tax liabilities (Net)	4	-		-	
(c) Other long-term liabilities	5	-		-	
(d) Long-term provisions	6	-		-	
			6.20		407.71
[4] Current Liabilities:					
(a) Short-term borrowings	7	495.98		499.68	
(b) Trade payables	8	1,371.25		2,112.16	
(c) Other current liabilities	9	401.58		13.94	
(d) Short-term provisions	10	19.30		18.99	-
			2,288.11		2,644.77
TOTAL			2,680.95		3,404.19
ASSETS :					
[1] Non-Current Assets:					
(a) Fixed Assets	11				
(i) Tangible assets		3.88		4.31	
(ii) Intangible assets		-		-	
(iii) Capital Work-in-Progress		-		-	
			3.88		4.31
(b) Non-current investments	12	0.21		11.01	
(c) Deferred tax assets (Net)		-		-	
(d) Long-term loans and advances	13	-		-	
(e) Other non-current assets	14	-		-	
			0.21		11.01
[2] Current Assets:					
(a) Current Investments	15	-		-	
(b) Inventories	16	1,037.00		1,078.65	
(c) Trade receivables	17	902.39		1,883.38	
(d) Cash and cash equivalents	18	258.84		119.38	
(e) Short-term loans and advances	19	26.53		23.18	
(f) Other current assets	20	452.09		284.27	
			2,676.85		3,388.87
TOTAL			2,680.95		3,404.19
Significant Accounting Policies	30				
Notes Formimg Part of the Accounts			(0.00)		(0.00)

For and on behalf of the
For, Mah Textiles LLP

Designated Partner

Place: Limbdi
Date : June 10, 2025

For, S.P. Parekh & Co.
Chartered Accountants
FRN -132253W

S.P. Parekh

(CA Sunny Parekh)
Proprietor
M. No - 131188
UDIN: 25131188BMHURZ3963
Place: Ahmedabad
Date : June 10, 2025

S P PAREKH & CO
MEM. NO.131188
FRN NO.132253W
AHMEDABAD
CHARTERED ACCOUNTANTS

MAH TEXTILES LLP

LLPIN : AAJ-3120

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2025

(Amount in Lakhs)

Particulars	Note No.	2024-25	2023-24	
		01.04.2024 to 31.03.2025	01.04.2023 to 21.03.2024	22.03.2024 to 31.03.2024
I Revenue from Operations	21	14,979.90	9,524.31	463.12
II Other income	22	329.14	40.70	20.35
III Total Revenue (I+II)		15,309.04	9,565.01	483.47
IV Expenses				
(a) Cost of Material consumed	23	-	-	-
(b) Purchase of stock-in-trade	24	15,051.01	10,250.35	432.91
(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	25	41.65	(1,053.81)	44.70
(d) Employee benefits expenses	26	10.15	23.49	1.93
(e) Finance costs	27	70.78	48.44	0.17
(f) Depreciation and amortization expenses	28	0.43	0.47	0.01
(g) Other Expenses	29	84.34	250.79	3.59
Total Expenses		15,258.36	9,519.73	483.31
Profit / (Loss) before exceptional and extraordinary items and Tax (III-IV)		50.68	45.28	0.16
Exceptional Items/Prior Period		-	-	-
Excess Provision of Income Tax Written Off		-	-	-
Profit before extraordinary items and Tax		50.68	45.28	0.16
Extraodinary Items				
Profit before Tax		50.68	45.28	0.16
Less:Provision for Taxation				
Current Tax		18.75	18.68	0.06
Deferred Tax		-	-	-
Profit from the period from continuing operations		31.92	26.60	0.09
Profit from discontinuing operations		-	-	-
Tax expense of discontuing operations		-	-	-
Profit from discontinuing operations		-	-	-
Profit/(Loss) for the period		31.92	26.60	0.09

Significant Accounting Policies 30

Notes Forming Part of the Accounts

For, S.P. Parekh & Co.
Chartered Accountants
FRN -132253W

S. P. Parekh

(CA Sunny Parekh)
Proprietor
M. No - 131188
UDIN: 25131188BMHURZ3963
Place: Ahmedabad
Date : June 10, 2025

S P PAREKH & CO
MEM. NO.131188
FRN NO.132253W
AHMEDABAD
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For and on behalf of the
For, Mah Textiles LLP

Designated Partner

Place: Limbdi
Date : June 10, 2025

MAH TEXTILES LLP

LLPIN : AAJ-3120

CASHFLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2025

(Amount in Lakhs)

Particulars	Note No.	2024-2025	2023-2024
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after Tax and Extraordinary Items		31.92	26.70
Adjustments:			
Depreciation		0.43	0.48
Provision for bad and doubtful debts		-	-
Interest Income		-	0.72
Finance Cost		70.78	48.61
Provision for Tax		-	-
Deferred Tax		-	-
Operating Profit before Working Capital Changes		103.13	75.07
Changes in Working Capital :			
Inventories		41.65	(1,009.11)
Short Term loans and advances		(3.35)	(15.88)
Trade Receivables		980.99	(651.60)
Trade Payables		(740.91)	1,604.11
Short term Provision		-	-
Other Current Assest		(167.82)	(100.86)
Other Current Liabilities		387.95	(102.32)
Cash Generated from Current Assets		498.52	(275.65)
Direct Tax Paid			
NET CASH FLOW FROM OPERATING ACTIVITIES (A)		601.65	(200.59)
B. CASH FLOW FROM INVESTING ACTIVITIES			
Long term loan & advances & other non current assets		10.80	(0.65)
Purchase of Fixed Assets & Capital WIP		-	-
Interest Income from Investments		-	0.72
Other loans and advances		-	-
Miscellaneous Expenditure		-	-
Proceeds on sale of fixed assets		-	-
NET CASH FLOW FROM INVESTING ACTIVITIES (B)		10.80	0.07
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Share Capital		3.00	(332.81)
Proceeds from securities premium		-	-
Proceeds from Long Term Borrowings		(401.51)	407.71
Short Term Borrowings		(3.70)	44.18
Finance Cost		70.78	48.61
Proceeds from Share Applications Money Pending Allotments		-	-
Other Long term Liabilities		-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (C)		(472.99)	70.47
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)		139.46	(130.04)
Cash and Cash Equilents (Opening)		119.38	249.42
Cash and Cash Equilents (Closing)		258.84	119.38
		(0.00)	(0.00)

For and on behalf of the

For, Mah Textiles LLP

Designated Partner

Place: Limbdi

Date : June 10, 2025

For, S.P. Parekh & Co.

Chartered Accountants

FRN -132253W

S.P. PAREKH & CO. MEM. NO.131188 FRN NO.132253W AHMEDABAD CHARTERED ACCOUNTANTS

(CA Sunny Parekh)

Proprietor

M. No - 131188

UDIN: 25131188BMHURZ3963

Place: Ahmedabad

Date : June 10, 2025

MAH TEXTILES LLP

LLPIN : AAJ-3120

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED ON 31ST MARCH, 2025

NOTE-1

SCHEDULE : ' 1A' PARTNERS FIXED CAPITAL

Sr No	Name	Fixed Contribution 31.03.2025	Fixed Contribution 31.03.2024
1	Milan Ginning Pressing Ltd	292.50	292.50
2	Husenali Yusufali Narsinh	16.25	16.25
3	Mohmmadhasnein Husenali Narsinh	16.25	16.25
Total		325.00	325.00

SCHEDULE : ' 1B' PARTNERS CURRENT CONTRIBUTION

Sr No	Name	Profit Sharing Ratio (%)	Opening Balance	Remuneration	Profit / Loss	Withdrawal / Transfer to Fixed Contribution	Closing Balance
1	Milan Ginning Pressing Ltd	90.00	0.09	-	28.73	-	28.82
2	Husenali Yusufali Narsinh	5.00	13.31	1.50	1.60	-	16.41
3	Mohmmadhasnein Husenali Narsinh	5.00	13.31	1.50	1.60	-	16.41
Total		100.00	26.71	3.00	31.92	-	61.63

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AHMEDABAD
CHARTERED ACCOUNTANTS

MAH TEXTILES LLP
LLPIN : AAJ-3120
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED ON 31ST MARCH, 2025

NOTE-2
RESERVES AND SURPLUS:

Particulars	Annexure No.	As at 31/03/2025	As at 31/03/2024
		Amount(In Lakhs)	Amount(In Lakhs)
Surplus			
Opening Balance		-	-
(+) Net Profit / (Net Loss) for the current year		-	-
Closing Balalnce		-	-
Total		-	-

NOTE-3
LONG TERM BORROWINGS:

Particulars	Annexure No.	As at 31/03/2025	As at 31/03/2024
		Amount(In Lakhs)	Amount(In Lakhs)
Secured			
(A) Term Loans			
(B) Deferred Payment liabilities		-	-
(C) Deposits		-	-
(D) Loans and advances from related parties		-	-
(E) Long term maturities of finance lease obligations		-	-
(F) Other loans and advances		-	
		-	-
Unsecured			
(A) Bonds / debentures		-	-
(B) Term Loans		-	-
(C) Deferred Payment liabilities		-	-
(D) Deposits		-	-
(E) Loan from designated partners / partners		6.20	407.71
(F) Long term maturities of finance lease obligations		-	-
(G) Other loans and advances		-	-
		6.20	407.71
Total		**6.20**	407.71

NOTE-4
DEFFERED TAX LIABILITIES(NET):

Deferred Tax Liability for the period ended 31st March, 2025 has been provided on the estimated tax computation for the year. Major components of deferred tax liabilities arising on account of timing differences are :

Particulars	Annexure No.	As at 31/03/2025	As at 31/03/2024
		Amount(Rs in Lakhs)	Amount(Rs in Lakhs)
Deferred Tax Liabilities		-	-
Less: Deferred Tax Assets		-	-
Total		-	-

S P PAREKH & CO
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AHMEDABAD
CHARTERED ACCOUNTANTS

NOTE-5

OTHER LONG TERM LIABILITIES:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
(a) Trade Payables		-	-
(b) Others		-	-
Total		-	-

NOTE-6

LONG TERM PROVISIONS:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
(a) Provision for employee benefits		-	-
(b) Others (Specify nature)		-	-
Total		-	-

NOTE-7

SHORT TERM BORROWINGS:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
Secured:			
(a) Loans repayable on demand			
State Bank Of India-CC Account		495.98	499.68
(b) Loans and advances from related parties		-	-
(c) Deposits		-	-
(d) Other loans and advances		-	-
		495.98	499.68
Unsecured:			
(a) Loan from Designated Partners / Partners		-	-
(b) Loan from Relatives of Partners		-	-
(c) Deposits		-	-
(d) Other loans and advances		-	-
		-	-
Total		495.98	499.68

NOTE-8

TRADE PAYABLES:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
Sundry Creditors		1,371.25	2,112.16
Total		1,371.25	2,112.16

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FRN NO.132253W
AHMEDABAD
CHARTERED ACCOUNTANTS

NOTE-9
OTHER CURRENT LIABILITIES:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
Advances from customers		400.82	10.81
TDS Payable		0.73	3.10
TCS Payable		0.03	0.03
Total		401.58	13.94

NOTE-10
SHORT TERM PROVISIONS:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
(a) Provision for Employee benefits		-	-
(b) Others (Specify nature)			
1) Provision for Income Tax		18.75	18.74
2) Provision for Audit Fees		0.55	0.25
Total		19.30	18.99

NOTE-12
NON CURRENT INVESTMENTS:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
(a) Trade Investments		-	-
(b) Other Investments			
DBS FD A/C-552208040028		0.21	11.01
Total		0.21	11.01

NOTE-13
LONG TERM LOANS AND ADVANCES:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
(a) Capital Advances		-	-
(b) Security Deposits		-	-
(c) Loans and advances to related parties		-	-
(d) Other loans and advances		-	-
Total		-	-

NOTE- 14
OTHER NON CURRENT ASSETS:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
Preliminary Expenses to be written off		-	-
Total		-	-

S.P. PAREKH & CO. MEM. NO.131188 FRN NO.132253W AHMEDABAD CHARTERED ACCOUNTANTS

MAH TEXTILES LLP
SCHEDULE '11' FIXED ASSETS

PARTICULARS	Rate (%)	Opening Balance as on 01.04.2024	Addition during Year Before Sept	Addition during Year After Sept	Adjustment during the year	Total	Depreciation	Closing Balance as on 31.03.2025
Furniture Table	10%	4.31	-	-	-	4.31	0.43	3.88
TOTAL		**4.31**	**-**	**-**	**-**	**4.31**	**0.43**	**3.88**

S P PAREKH & CO
MEM. NO.131188
FRN NO.132253W
AHMEDABAD
CHARTERED ACCOUNTANTS

NOTE- 15
CURRENT INVESTMENTS:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
(a) Trade Investments		-	-
(b) Other Investments		-	-
Total		-	-
Less: Provision for dimunation in the value of investments		-	-
Total		-	-

NOTE- 16
INVENTORY:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
(A) Inventories:(As certified by the management) Stock in Trade		1,037.00	1,078.65
		1,037.00	1,078.65
(B) Goods in transit shall be disclosed under the relevant sub head of inventories		-	-
Total		1,037.00	1,078.65

NOTE-17
TRADE RECEIVABLES

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
Sundry Debtors		902.39	1,883.38
Total		902.39	1,883.38

NOTE-18
CASH AND CASH EQUIVALENTS:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
Cash:			
Cash on Hand		3.01	0.05
Balances with Banks:			
ICICI Bank 036105001930		5.00	5.00
DBS Bank		-	91.68
State Bank Of India 37540929964		250.83	22.65
Total		258.84	119.38

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FRN NO.132253W
AHMEDABAD
CHARTERED ACCOUNTANTS

NOTE-19

SHORT TERM LOANS AND ADVANCES :

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
(a) Loans and advances to related parties		15.00	15.00
(b) Other loans and advances		11.53	8.18
Total		26.53	23.18

NOTE-20

OTHER CURRENT ASSETS:

Particulars	Annexure No.	As at 31/03/2025 Amount(Rs in Lakhs)	As at 31/03/2024 Amount(Rs in Lakhs)
Advances to suppliers		349.43	151.28
GST Receivable		75.12	115.75
TDS Receivable		17.63	9.42
Prepaid Expense		5.00	-
Excess paid of TDS		-	2.80
IGST Receivable On Export		4.49	4.49
Prepaid Insurance		0.43	0.55
Total		452.09	284.27

S P PAREKH & CO
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AHMEDABAD
CHARTERED ACCOUNTANTS

MAH TEXTILES LLP

LLPIN : AAJ-3120

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED ON 31ST MARCH, 2025

NOTE - 21

REVENUE FROM OPERATIONS:

(Amount in Lakhs)

Particulars	01.04.24 to 31.03.25	2023-24	
		01.04.23 to 21.03.24	22.03.24 to 31.03.24
Sales	14,979.90	9,524.31	463.12
TOTAL	14,979.90	9,524.31	463.12

NOTE - 22

OTHER INCOME:

(Amount in Lakhs)

Particulars	01.04.24 to 31.03.25	2023-24	
		01.04.23 to 21.03.24	22.03.24 to 31.03.24
DIRECT			
Discount	0.18	7.07	4.78
Duty Draw Back	-	9.65	7.39
Trash	5.07	0.29	1.57
Weight Shortage	0.82	-	-
other income	9.05	-	-
Rate Difference	67.90	18.29	4.53
Moisture	0.21	0.62	-
MIC	-	-	1.81
Quality Claim	5.04	3.48	-
	88.26	39.40	20.08
INDIRECT			
Interest Income	-	0.62	0.10
Commission Income	240.76	0.65	-
Round Off	0.12	0.03	0.17
	329.14	40.70	20.35

NOTE - 23

COST OF MATERIAL CONSUMED:

Particulars	01.04.24 to 31.03.25	2023-24	
		01.04.23 to 21.03.24	22.03.24 to 31.03.24
Raw Materials:			
Opening Stock	-	-	-
Add: Purchase	-	-	-
Less: Closing Stock	-	-	-
TOTAL	-	-	-

NOTE - 24

PURCHASE OF STOCK-IN-TRADE

Particulars	01.04.24 to 31.03.25	2023-24	
		01.04.23 to 21.03.24	22.03.24 to 31.03.24
Purchase of stock in trade	15,051.01	10,250.35	432.91
TOTAL	15,051.01	10,250.35	432.91

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CHARTERED ACCOUNTANTS

NOTE - 25

CHANGES IN INVENTORIES OF STOCK -IN-TRADE

Particulars	01.04.24 to 31.03.25	2023-24	
		01.04.23 to 21.03.24	22.03.24 to 31.03.24
Inventories at the end of the year:			
Stock in Trade	1,037.00	1,123.35	1,078.65
TOTAL	1,037.00	1,123.35	1,078.65
Inventories at the beginning of the year:			
Stock in Trade	1,078.65	69.54	1,123.35
TOTAL	1,078.65	69.54	1,123.35
Net (Increase) / Decrease	41.65	(1,053.81)	44.70

NOTE-26

EMPLOYEE BENEFITS EXPENSES:

Particulars	01.04.24 to 31.03.25	2023-24	
		01.04.23 to 21.03.24	22.03.24 to 31.03.24
Salary A/C	7.15	18.99	0.43
Partner Remuneration	3.00	4.50	1.50
TOTAL	10.15	23.49	1.93

NOTE-27

FINANCE COSTS:

Particulars	01.04.24 to 31.03.25	2023-24	
		01.04.23 to 21.03.24	22.03.24 to 31.03.24
Bank Charges-DBS	0.01	-	-
Bank Interest - SBI	53.18	45.40	0.12
Bank Commission & Charges	1.99	3.04	0.05
Interest Paid	15.60	-	
TOTAL	70.78	48.44	0.17

NOTE-28

DEPRECIATION AND AMORTIZATION EXPENSES :

Particulars	01.04.24 to 31.03.25	2023-24	
		01.04.23 to 21.03.24	22.03.24 to 31.03.24
Depreciation on Tangible Assets	0.43	0.47	0.01
Amortisation on Intangible Assets	-	-	-
TOTAL	0.43	0.47	0.01

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NOTE-29

OTHER EXPENSES:

Particulars	01.04.24 to 31.03.25	2023-24	
		01.04.23 to 21.03.24	22.03.24 to 31.03.24
Direct Expenses:			
Transport Exp	24.97	19.23	2.63
Fob Exp	-	8.80	-
Weight Shortage	-	2.92	-
Foreign Exchange Gain Or Loss	-	1.19	-
Export Realisation Charges	-	1.57	-
Total(a)	24.97	33.71	2.63
Administration Expenses:			
Gst Exp	1.13	0.01	-
Commission Exp	13.68	184.27	0.87
Organic Cotton Inspection/Certificate IGST	7.49	11.51	-
Professional Fees	4.97	4.18	0.03
Audit fees	0.25	0.24	0.01
Donation	3.20	1.00	-
Insurance Expense	2.08	0.36	0.01
LEI Expense	0.03	0.03	0.01
Oeko Tex Certificate Expense Gst	0.77	-	-
Office Expense	-	0.49	-
Rent	0.12	0.12	0.00
TDS Interest	0.25	1.12	-
TDS/TCS Late Fees	4.86	0.26	-
Interest on Income Tax	1.12	12.24	-
Rating Charges	-	0.02	-
Travelling Exp	18.91	-	-
Total(b)	58.87	215.85	0.93
Selling & Distribution Expenses:			
Marketing Expense	0.12	1.17	0.03
Advertisement Expense	0.38	0.06	-
Total(c)	0.50	1.23	0.03
TOTAL(a+b+c)	84.34	250.79	3.59

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MAH TEXTILE LLP

Address: Bharat jinning Factory Bhalgamda Roads-Tal – Limbdi, Dist – Surendranagar – 363421

Notes forming part of the accounts for the year ended as on 31st March, 2025.

1. **Significant Accounting Policies :-**

Method of Accounting:-

a) The assessee follows the Mercantile Accounting System.

b) The accounts are prepared based on the principles of historical cost & Going concern, accounting policies not specifically referred to otherwise, are consistent with generally accepted accounting principles.

c) **Sundry Debtors, Loans & Advances :-**

Sundry Debtors, sundry Creditors, Loans & Advances, Deposits are stated at the value if realized in the ordinary course of business, Irrecoverable amounts, if any, are accounted and/or provided for as per management judgment only upon final settlement of Accounts with the parties

d) **Retirement Benefits :-**

Retirement Benefits, if any payable to employees are accounted on actual payment basis.

e) **Contingent Liabilities:-**

There is no Contingent Liabilities as on 31/03/2025.

f) **Fixed Assets :-**

Fixed assets are stated at written down value as per Income Tax Act, 1961. The Fixed Assets are recorded at cost including incidental charges paid for acquisition and made ready to use. Depreciation is provided on Fixed Assets as per the rates applicable under Income Tax Act 1961.

g) **Revenue Recognition:**

The firm earns and recognizes the income on accrual basis. The revenue is recognized

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when it is earned and no significant uncertainty exists as to its ultimate realization or collection.

h) **Expenses:**

Expenses are accounted for on accrual basis and provision is made for all known losses and liabilities.

i) **Investments:**

Current Investments if any are carried at lower of the cost or quoted/ fair value. Long Term Investments are stated at cost. Provision for diminution in the value of the Long Term Investments is made only if such a decline is other than temporary.

j) **Inventory:**

Inventory has been valued at Cost and Net Realizable Value whichever is Lower. Cost comprises costs of purchase, conversion cost and cost incurred in bringing the inventories to present location.

The same has not been physically verified by us and we relied upon certificate provided by the management.

k) **Borrowing Cost:**

There are no Qualifying assets purchased during the year.

2. **Notes to accounts:-**

a) Balance in respect of sundry creditors, sundry debtors, Loans & Advances and deposits are as per information provided and are subject to confirmation.

b) No personal expenses of partners are debited in the profit & loss Account.

c) It has been certified by the assessee that cheques issued during the year were all account payee cheques wheresoever it was required.

d) Cash on hand is taken as certified by Assessee.

e) Audit report covers Business Transactions recorded in the Books of Business set only.

f) Related party transactions are as below:

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Sr. No.	Party name	Nature of Transactions	Relation	Amount (Rs. In Lakhs)
1	Milan Ginning Pressing Private Limited	Holding Company	Sales	13023.78
2			Purchase	2396.89
3			Rent Expense	0.12
4	Sustainable Spinning and Commodities Private Limited	Group Concern	Sales	1244.99
5			Purchase	1913.06
6	Mohammadhasnein H Narsinh	Designated Partner	Unsecured Loan Repaid	200.33
7	Husenali Yusufali Narsinh	Designated Partner	Unsecured Loan Repaid	201.18
8	Mohammadhasnein H Narsinh	Designated Partner	Partner's Remuneration	1.5
9	Husenali Yusufali Narsinh	Designated Partner	Partner's Remuneration	1.5

Related parties and transactions with them are as identified by the management and relied upon by the auditor.

For, S. P. Parekh & Co.
Chartered Accountants
FRN: 132253W

S.P. Parekh

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CA Sunny Parekh
M.No.131188
Proprietor
UDIN: 25131188BMHURZ3963

Place: Ahmedabad
Date: 10/06/2025

For, Mah Textile LLP

Designated Partner

Place: Ahmedabad
Date: 10/06/2025