Cu
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"KRISCOP"

KRISHNA COPPER LIMITED

(Since 2008)

Mfg. Of Copper & Copper Alloys -Wires, Strip, Foils, Rods, Flats, Sections, Profiles, Sheets, Plates, Billets, Balls, Anodes, Nuggets, Cold-Forging Components etc.

Registered under MSME Act - SSI Manufacturing Gujarat (Udyam Aadhar No.: GJ250007527)

ISO 9001 / 14001 / 45001 CERTIFIED COMPANY

NOTICE OF THE 18TH ANNUAL GENERAL MEETING

Notice is hereby given that the **18th Annual General Meeting** of the members of **KRISHNA COPPER LIMITED (CIN:** U27201MH2008PLC178262) is being convened at a shorter notice with the consent of the Members in accordance with the provisions of Section 101 of the Companies Act, 2013 and will be held on Tuesday, 30th September 2025 at the registered office of the company situated at office No. 120, 1st Floor, Shreeji Chamber, Tata Road No. 2, Near Roxy Cinema, Opera House, Mumbai – 400004, Maharashtra, India at 3:00 PM to transact the following business:

ORDINARY BUSINESS:

To consider and if thought fit, to pass with or without modification, the following resolution as Ordinary resolution:

1) **Adoption of Annual Audited financial Statements and reports thereon.**

"**RESOLVED THAT** the annual audited financial statements comprising of Balance Sheet as at March 31, 2025, Profit and Loss Account ending on that date along with Cash Flow statement as at March 31, 2025 together with the Reports of the Board of Directors and the Auditors thereon be and are hereby received and adopted."

SPECIAL BUSINESS:

To consider and if thought fit, to pass with or without modification, the following resolution as a Special resolution:

2) **Omnibus approval of Related Party Transactions for FY 2025:26**

"**RESOLVED THAT** pursuant to the provisions of section 2(76), and section 188 of the Companies Act, 2013, read with rules made thereunder and subject to approval of the shareholders wherever applicable, the omnibus approval be and is hereby accorded for the following transaction(s) related to purchase, sale, loans, interest, remuneration / Professional charges, rentals, reimbursement of expenses etc. proposed to be entered into by the company with related parties as per respective agreements as detailed below.

Name of the Related Party	Maximum amount per transaction as below, with overall limits of Rs. 200 Crore in a year per company / firm
Mahendra Mohanlal Sanghvi	1,00,00,000.00
Mohanlal Bherulal Jain	1,00,00,000.00
Rakhi Mahendra Sanghvi	1,00,00,000.00
Mahendra Mohanlal Sanghvi HUF	1,00,00,000.00
Mohanlal B Jain (HUF)	1,00,00,000.00
Mehta Labels	1,00,00,000.00

RESOLVED FURTHER THAT Board of Directors of the Company be and are hereby authorized to approve such transactions on case-to-case basis within the approved limit and do all such acts, deeds, matters and things as may be necessary to give effect to the foregoing resolution."

Date: 26/09/2025

Place: Mumbai

For & on behalf of the Board of Directors

KRISHNA COPPER LIMITED

Mahendra Mohanlal Sanghvi
Managing Director
DIN : 01731764

Corporate Office / Sales / Foundry & Manufacturing Mill-Plant Address: A/2 -32 & 33 , G.I.D.C Killa Pardi, District-Valsad, Gujarat -396125.(India). **(Monday Weekly Holiday)**

• **Email:** krishna_cu@hotmail.com • sales@groupkrishna.com | **Web Site:** www.groupkrishna.com

CIN NO. U27201MH2008PLC178262 / GST TIN NO. 24 AADCK2846 C 1 ZX

Registered Office: Mumbai (Maharashtra), Tel.: +91 22 49711720

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY**. The proxy form duly completed and stamped must reach the registered office of the company not less than 48 hours before the time fixed for commencement of the meeting.

2. An explanatory statement pursuant to section 102(1) of the Companies Act, 2013, relating to the special business to be transacted is annexed hereto.

3. Members / Proxies attending the Meeting should bring the attendance slip duly filled in and **PHOTO ID Proof** for attending the Meeting.

4. Pursuant to section 101 and section 136 of the Companies Act, 2013 read with relevant rules made thereunder, the Notice of AGM, attendance slip and proxy form are being sent in Physical copy through hand delivery.

5. Relevant documents referred to in the accompanying notice and the statements are open for inspection by the members at the Registered office of the Company on all working days during business hours up to the date of Meeting.

6. Pursuant to Section 101 of the Companies Act, 2013, the Annual General Meeting is being held at shorter notice with the consent of the Members entitled to vote thereat, holding not less than 95% of the voting power exercisable at such meeting. A copy of the consent obtained from the Members is available for inspection at the Registered Office of the Company.

Date: 26/09/2025

Place: Mumbai

For & on behalf of the Board of Directors

KRISHNA COPPER LIMITED

Mahendra Mohanlal Sanghvi
Managing Director
DIN : 01731764

Annexure to the Notice
Explanatory statement in respect of the Special Business
Pursuant to Section 102 of the Companies Act, 2013 ('the Act"):

Item No. 2:

Omnibus approval of Related Party Transactions for FY 2025-26

The Companies Act, 2013, under Section 177 and Section 188, read with the rules made thereunder, mandates that any transaction entered into with a related party, as defined under section 2(76) of the Act, requires the approval of the Board of directors, and in certain cases, the Shareholders of the Company.

The Company, in its ordinary course of business, enters into various transactions with related parties, which include the purchase and sale of goods, assets, services, loans, interest, remuneration / professional charges, rentals and reimbursement of expenses. to facilitate seamless operations and ensure compliance with the statutory requirements, it is proposed to seek omnibus approval from the Members and Board of Directors for such related Party transactions for the financial year 2025-26.

	Name of the Related Party	Name of the Directors or Key Managerial Personnel who is related, if any	Nature of Relationships	Nature, material terms, monetary value and particulars of the contract or arrangement	Any other information relevant or important for the members to take a decision on the proposed resolutions
1	Mahendra Mohanlal Sanghvi	Self	NA	Purchase and sale of goods, assets, services, loans, interest, remuneration / Professional charges, rentals, and reimbursement of expenses, etc.	NA
2	Mohanlal Bherulal Jain	Self	NA		
3	Rakhee Mahendra Sanghvi	Self	NA		
4	Mahendra Mohanlal Sanghvi HUF	Mahendra Mohanlal Sanghvi	HUF of Director		
5	Mohanlal B. Jain (HUF)	Mohanlal Bherulal Jain	HUF of Director		
6	Mehta Labels	Rakhee Mahendra Sanghvi	Entity in which Promoter / KMP are substantially interested		

The Proposed resolution seeks to obtain omnibus approval for transactions with related parties up to a maximum amount per-transaction as detailed in the table provided, with an overall limit of Rs. 200 Crore in a year per Company / firm. This approval will enable the Company to carry out its operations efficiently without the need for prior approval for each transaction, provided the transactions are within the approved limit.

Date: 26/09/2025

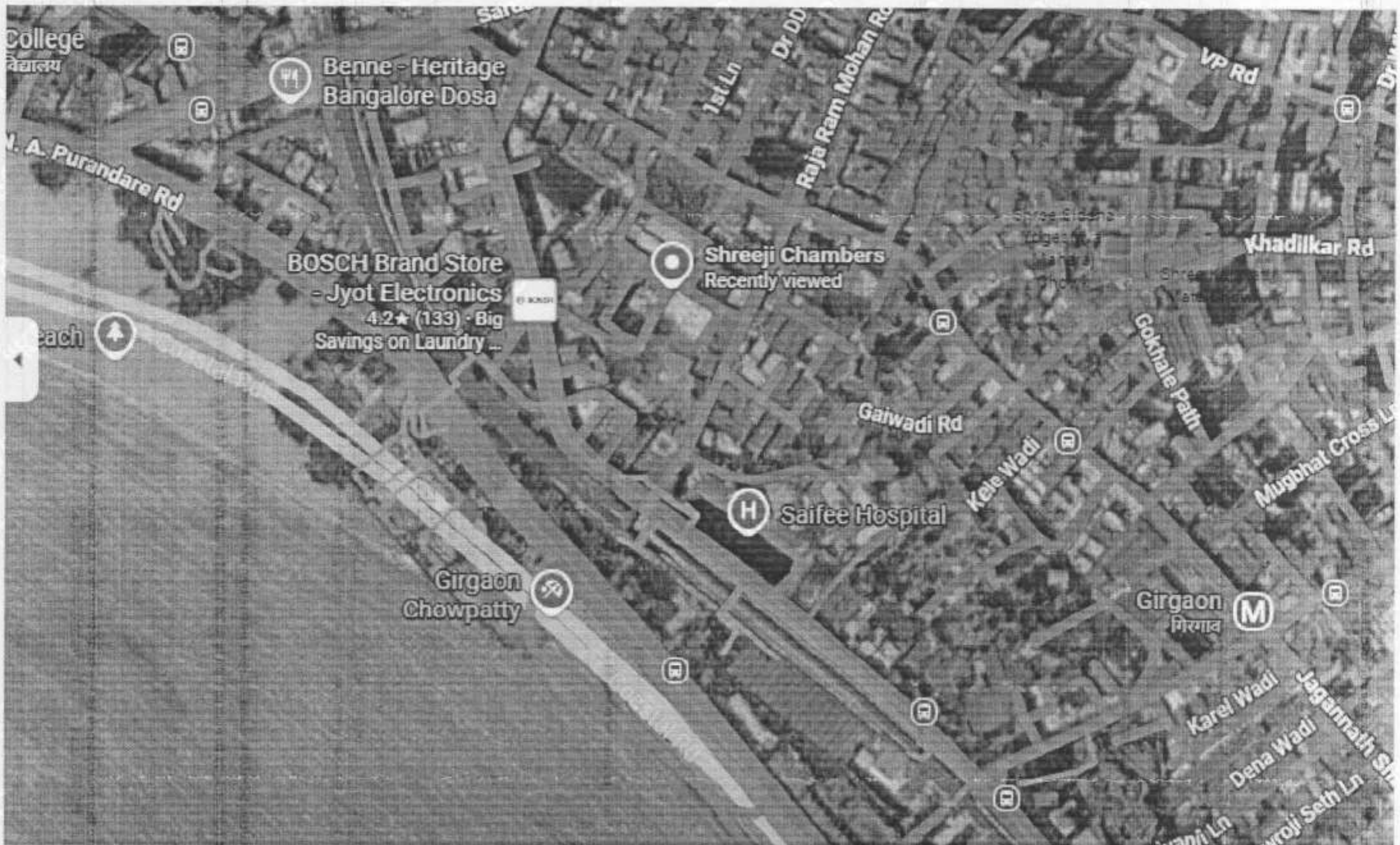
Place: Mumbai

For & on behalf of the Board of Directors

KRISHNA COPPER LIMITED

Mahendra Mohanlal Sanghvi
Managing Director
DIN : 01731764

ROUTE MAP OF THE VENUE OF THE 18TH ANNUAL GENERAL MEETING TO BE HELD ON TUESDAY, SEPTEMBER 30, 2025 AT 3.00 P.M.



Office No. 120, 1st Floor, Shreeji Chamber, Tata Road No.2, Near Roxy Cinema, Opera House, Mumbai - 400004 Maharashtra

For KRISHNA COPPER LIMITED

KRISHNA COPPER LIMITED

DIRECTOR

Annexure to the Notice

KRISHNA COPPER LIMITED
CIN: U27201MH2008PLC178262
Registered office: Office No. 120, 1st Floor, Shreeji Chamber, Tata Road No.2, Near Roxy Cinema, Opera House, Mumbai - 400004 Maharashtra

18th Annual General Meeting

ATTENDANCE SLIP

(Members or their proxies are requested to present this form for admission, duly signed in accordance with their signatures registered with the Company)

DP Id*		Client Id*	
Regd. Folio No.		No. of Shares	

* Applicable for shares held in electronic Form

Name(s) and address of the Shareholder / Proxy in full: ______________________

I / we hereby record my / our presence at the 18th annual General Meeting of the Company being held on Tuesday, September 30, 2025 at 3.00 p.m., at Office No. 120, 1st Floor, Shreeji Chamber, Tata Road No.2, Near Roxy Cinema, Opera House, Mumbai - 400004, Maharashtra, India

Please (✓) in the box.
Member☐ Proxy ☐

____
Signature of Shareholder / Proxy

Form No. MGT-11
PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN	**U27201MH2008PLC178262**
Name of the company	**KRISHNA COPPER LIMITED**
Registered office	**Office No. 120, 1st Floor, Shreeji Chamber, Tata Road No.2, Near Roxy Cinema, Opera House, Mumbai - 400004 Maharashtra**

Name of the member (s)					
Registered address					
E-mail Id		Folio No/ Client Id		DP ID	

I/We, being the member (s) of ………… shares of the above-named company, hereby appoint:

Name		E-mail Id	
Address			
Signature			

Name		E-mail Id	
Address			
Signature			

Name		E-mail Id	
Address			
Signature			

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 18th Annual general meeting of the company, to be held on Tuesday, September 30, 2025 at 3.00 p.m. at Office No. 120, 1st Floor, Shreeji Chamber, Tata Road No.2, Near Roxy Cinema, Opera House, Mumbai - 400004 Maharashtra and at any adjournment thereof in respect of such resolutions as are indicated below :

SN	RESOLUTION(S)	VOTE	
		FOR	**AGAINST**
	Ordinary Business		
1	Adoption of Annual Audited financial Statements and reports thereon		
	Special Business		
2	Omnibus approval of Related Party Transactions for FY 2025-26		

Signed this…… day of……… 20….

Affix Revenue Stamp

Signature of shareholder

Signature of Proxy holder

Note:

1) This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

2) Any alteration or correction made to this proxy form must be initialled by the signatory / signatories.

Director's Report

To,
The Members of
Krishna Copper Limited
(formerly Known as Krishna Copper Private Limited)

Your directors have pleasure in presenting the Annual Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31st March, 2025.

FINANCIAL SUMMARY AND HIGHLIGHTS

Particulars		Current year	Previous Year
Revenue from Operations		352225429.00	359084968.00
Other Income		924139.00	3456017.00
Profit/loss before Depreciation, Finance Costs, Exceptional items and Tax Expense		**353149568.00**	**362540985.00**
Less: Depreciation/ Amortization/ Impairment		3774637.00	3867311.00
Profit /loss before Finance Costs, Exceptional items and Tax Expense		**349374931.00**	**358673674.00**
Less: Finance Costs		7068930.00	9798250.00
Less: Other Operating & Non-Operating Expenses		331884584.00	320201348.00
Profit /loss before Exceptional items and Tax Expense		**10421417.00**	**28674076.00**
Add/(less): Exceptional items		0.00	0.00
Profit /loss before Tax Expense		**10421417.00**	**28674076.00**
Less: Tax Expense	Current Tax	887761.00	360444.00
	Deferred Tax	-103148.00	-364478.00
Profit /loss for the year (1)		**9636804.00**	**28678110.00**

TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

For the financial year ended 31st March, 2025, the Company had not transferred any sum to Reserve Account. Therefore, your Company remained the balance of profit to Profit and Loss Accounts of the Company to Surplus Account.

OPERATIONS

The Total Income of the Company was Rs 353149568.00 against Rs 362540985.00 in the previous year. During the period, the Company has earned a Profit after tax of Rs 9636804.00 compared to Rs 28678110.00 in the previous year. Your Directors are making constant effort to give more improved performance of the Company by exploring new markets.

COMMENCEMENT OF ANY NEW BUSINESS

During the financial year under review, no new business commenced by the company.

MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

SHARE CAPITAL STRUCTURE OF THE COMPANY:

a) Authorized Capital:

Rs. 75000000/- (Rs. Seven Crore Fifty Lac Only (in words)) divided into 7500000 Equity Shares of Rs. 10 /- each.

b) Issued Capital:

Rs. 44251980/- (Rs. Four Crore Forty-Two Lac Fifty-One Thousand Nine Hundred Eighty Only (in words)) divided into 4425198 Equity Shares of Rs. 10 /- each.

c) Subscribed and Paid-up Capital:

Rs. 44251980/- (Rs. Four Crore Forty-Two Lac Fifty-One Thousand Nine Hundred Eighty Only (in words)) divided into 4425198 Equity Shares of Rs. 10 /- each.

BOARD OF DIRECTORS

The board of directors of the company is duly constituted. Following Changes have been made during the year.

1) Designation of Mrs. Rakhee Mahendra Sanghvi (DIN: 05349604) has been changed to Director (Non-Executive) from Additional Director w.e.f. 05/08/2024.
2) Mr. Subodh Kumar (DIN: 09734308) has been appointed as Non-Executive Independent Director w.e.f. 05/08/2024.
3) Ms. Seema Agarwal (DIN: 10766736) has been appointed as Non-Executive Independent Director w.e.f. 18/09/2024.
4) CS Manish Daya (PAN: BMJPD5180L) resigned from the Position of Company Secretary w.e.f. 31/07/2024.
5) CS Chaitali Rajesh Shah (PAN: COLPS4541B) has been appointed as Company Secretary w.e.f. 15/09/2024.
6) Mr. Mahendra Mohanlal Sanghvi (PAN: ARBPS8830N) has been appointed as CFO of the company w.e.f. 12/07/2024.

APPOINTMENT OF INDEPENDENT DIRECTORS IN THE BOARD AND DECLARATION UNDER SECTION 149(6)

The Board of Directors of the Company hereby confirms that all the Independent directors duly appointed by the Company have given the declaration and they meets the criteria of independence as provided under section 149(6) of the Companies Act, 2013.

COMPOSITION OF AUDIT COMMITTEE

The Audit Committee consists of the following members

Name of the Director	Position held in the Committee	Category of the Director
Seema Agarwal	Chairman	Non-Executive Independent Director
Subodh Kumar	Member	Non-Executive Independent Director
Mahendra Mohanlal Sanghvi	Member	Managing Director

The above composition of the Audit Committee consists of independent Directors viz., Ms. Seema Agarwal and Mr. Subodh Kumar who form the majority.

CONSTITUTION OF NOMINATION AND REMUNERATION COMMITTEE

The Company's Nomination and Remuneration Committee comprises of three Non-executive Directors. The table sets out the composition of the Committee:

Name of the Director	Position held in the Committee	Category of the Director
Subodh Kumar	Chairman	Non-Executive Independent Director
Seema Agarwal	Member	Non-Executive Independent Director
Rakhee Mahendra Sanghvi	Member	Non-Executive Director

The above composition of the Nomination and Remuneration Committee consists of independent Directors viz., Ms. Seema Agarwal and Mr. Subodh Kumar who form the majority.

MEETINGS OF THE BOARD OF DIRECTORS

The following Meetings of the Board of Directors were held during the Financial Year 2024-25:

SN	Date of Meeting	Board Strength	No. of Directors Present
1	11-06-2024	2	2

2	12-07-2024	3	3
3	12-08-2024	4	4
4	10-09-2024	4	4
5	12-09-2024	4	3
6	16-09-2024	5	4
7	20-09-2024	5	5
8	27-09-2024	5	5
9	30-09-2024	5	5
10	31-10-2024	5	5
11	17-02-2025	5	5

PRESENCE/ATTENDANCE OF DIRECTORS IN THE MEETINGS

SN	Name of Director	Board Meeting			Committee Meeting			AGM
		No of Meeting held	No of Meeting attended	%	No of Meeting held	No of Meeting attended	%	
1	Mohanlal Bherulal Jain	11	11	100	1	1	100	Yes
2	Rakhee Mahendra Sanghvi	11	11	100	1	1	100	Yes
3	Mahendra Mohanlal Sanghvi	11	11	100	1	1	100	Yes
4	Seema Agarwal	5	5	100	1	1	100	No
5	Subodh Kumar	9	7	77	1	1	100	No

PARTICULARS OF EMPLOYEES

Provision related to the particulars of the employees employed by the company falling within Section 197 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis; and

(e) Company being an listed/unlisted company, the said para is applicable and complied accordingly / not applicable.

(f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

INTERNAL FINANCIAL CONTROLS

The Companies Act, 2013 re-emphasizes the need for an effective Internal Financial Control system in the Company. The system should be designed and operated effectively. Rule 8(5) (viii) of Companies (Accounts) Rules, 2014 requires the information regarding adequacy of Internal Financial Controls with reference to the financial statements to be disclosed in the Board's report. To ensure effective Internal Financial Controls the Company has laid down the following measures:

1. The internal financial control systems are commensurate with the size and nature of its operations.
2. All legal and statutory compliances are ensured on a monthly basis. Non-compliance, if any, is seriously taken by the management and corrective actions are taken immediately. Any amendment is regularly updated by internal as well as external agencies in the system.
3. Approval of all transactions is ensured through a preapproved Delegation of Authority Schedule which is reviewed

periodically by the management.

4. The Company follows a robust internal audit process. Transaction audits are conducted regularly to ensure accuracy of financial reporting, safeguard and protection of all the assets. Fixed Asset verification of assets is done on an annual basis. The audit reports for the above audits are compiled and submitted to Board of Directors for review and necessary action.

REPORTING OF FRAUDS BY AUDITORS

For the Financial year 2024-25, the Statutory Auditor has not reported any instances of frauds committed in the Company by its Officers or Employees.

INFORMATION ABOUT SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANY

Company does not have any Subsidiary, Joint venture or Associate Company.

DEPOSITS

The company has not accepted deposits from public within the meaning of Section 73 of the Companies Act, 2013 also no unsecured loan accepted from its directors and relative of directors under sub rule 1 clause (C) sub clause (Viii) of rule 2 of Companies (Acceptance of Deposits) Rules 2014.

LOANS, GUARANTEES AND INVESTMENTS

The Company has adhered to the provisions of section 186 of the Companies Act, 2013 in respect of lo0ans, advances and investments which are duly accounted for & reflected in the audited financial statements.

RELATED PARTY TRANSACTIONS

There have been no materially significant related party transactions between the Company and the Directors, the management, the subsidiaries or the relatives except for those disclosed in the financial statements.

Accordingly, particulars of contracts or arrangements with related parties referred to in Section 188(1) along with the justification for entering into such contract or arrangement in Form AOC-2 does not form part of the report.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company does not meet the criteria of Section 135 of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 so there is no requirement to constitution of Corporate Social Responsibility Committee.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

Information on conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 are provided hereunder:

(A) Conservation of Energy

i) the steps taken or impact on conservation of energy:

There is a continuous and systematic effort to optimise energy consumption and cost at Plant through evaluation of performance and modernisation and upgradation of equipments, best practices and instrumentation. Through implementation of energy conservation measures as above, there has been energy saving, though exact amount of saving could not be quantified.

ii) the steps taken by the company for utilizing alternate sources of energy:

Alternative sources of energy is being explored and evaluated. The initial efforts include the evaluation of right type of energy alternative and its suitability for replacing some of the low energy consuming utility (ex. Lightings)

iii) the capital investment on energy conservation equipments:

The Capital investment will be derived based on the alternative energy feasibility evaluation

(B) Technology Absorption

i) Efforts made towards Technology Absorption

The Company has adopted and absorbed the indigenous technology which has been in existence and in use throughout the industry.

ii) Benefits derived as a result of the above

Improvement in Productivity

iii) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) – N.A

(a) The details of technology imported	(b) The year of import	(c) Whether the technology been fully absorbed	(d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof.
-	-	-	-

(iv) the expenditure incurred on Research and Development

No separate records of the expenditure incurred on R&D as such is maintained.

(C) Foreign Exchange Earnings and Outgo.

(Rs. in Hundreds)

	Year ended 31st March, 2025	Year ended 31st March, 2024
Foreign Exchange Earnings	4,49,108.32	3,26,694.70
Expenditure in foreign currency	-	-

RISK MANAGEMENT

Risks are events, situations or circumstances which may lead to negative consequences on the Company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the Company and key risks will now be managed within a unitary framework. As a formal roll-out, all business divisions and corporate functions will embrace Risk Management Policy and Guidelines, and make use of these in their decision making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company is not required to form such policy.

REGULATORY ACTION

There are no significant and material orders passed by the regulators or courts or Tribunals that could impact the going concern status and operations of the company in future.

STATUTORY AUDITORS REPORT

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor`s Report are self-explanatory.

SECRETARIAL AUDITORS

The Secretarial Audit is not applicable on the company as it is not covered under the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

COST RECORDS

Pursuant to Section 148 of the Companies Act, 2013 read with The Companies (Cost Records and Audit) Amendment Rules, 2014, the cost audit records maintenance is not applicable on the company.

CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)

No such process initiated during the period under review under the Insolvency and Bankruptcy Code, 2016 (IBC)

THE DETAILS OF DIFFERENCE BETWEEN THE AMOUNTS OF THE VALUATION DONE

Clause not applicable

ANNUAL RETURN

As per MCA vide Notification dated 05.03.2021 The Extract of Annual Return as required under section 92(3) of the Companies Act, 2013 in Form MGT-9 is not required to be prepared from Financial Year 2020-21 onwards hence not applicable.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013.

Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

Your Directors state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

HUMAN RESOURCES AND INDUSTRIAL RELATIONS

The Company takes pride in the commitment, competence and dedication of its employees in all areas of the business. The Company has a structured induction process at all locations and management development programs to upgrade skills of managers. Objective appraisal systems based on key result areas (KRAs) are in place for senior management staff.

The Company is committed to nurturing, enhancing and retaining its top talent through superior learning and organizational development. This is a part of our Corporate HR function and is a critical pillar to support the organization's growth.

HEALTH, SAFETY AND ENVIRONMENT PROTECTION

Company's Health and Safety Policy commits to comply with applicable legal and other requirements connected with occupational Health, Safety and Environment matters and provide a healthy and safe work environment to all employees of the Company.

SECRETARIAL STANDARDS

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board and General Meetings of the Company.

APPRECIATION AND ACKNOWLEDGEMENT

Your directors place on record their deep appreciation to employees at all levels for their hard work, dedication and commitment. The Board places on record its appreciation for the support and co-operation, your company has been receiving from its Suppliers, Retailers, Dealers & Distributors and others associated with the Company. The Directors also take this opportunity to thank all Clients, Vendors, Banks, Government and Regulatory Authorities for their continued support.

Date **26-09-2025**

Place **Mumbai**

For & on behalf of the Board of Directors

MAHENDRA MOHANLAL SANGHVI

Digitally signed by MAHENDRA MOHANLAL SANGHVI
DN: c=IN, postalCode=400002, st=MAHARASHTRA, street=1503, SHREEPATI ARADHNA, A WING, 15TH FLOOR, ,DR. A M ROAD, ,MUMBAI CITY,BHULESHWAR, ,400002, l=MUMBAI CITY, o=Personal, serialNumber=4c0dce76690f77e0aa317a7744810b8128bf53ebe92a1dcc90fb391a9e4e13dd, pseudonym=ab1b48d865a84c3584a4d2ba3475b9fc, 2.5.4.20=4ef067ffeea2c0bc04be4235755d36aee55abc6f5611eb5fffcce7c5b380be34, email=KRISHNA_CU@HOTMAIL.COM, cn=MAHENDRA MOHANLAL SANGHVI
Date: 2026.02.19 17:17:12 +05'30'

MAHENDRA MOHANLAL SANGHVI
DIN : 01731764
(Director)

MOHANLAL BHERULAL JAIN

Digitally signed by MOHANLAL BHERULAL JAIN
DN: c=IN, postalCode=400002, st=MAHARASHTRA, street=1503 SHREEPATI ARADHANA A WING 15TH FLOOR ,DR. A.M. ROAD ,MUMBAI CITY,BHULESHWAR ,400002, l=MUMBAI CITY, o=Personal, serialNumber=59518118471bccf601462a967c70d8ed343d38795b6fa9961a76ef2c97a91bcf, pseudonym=eccb935f856a4794ac22dbe70a8225b7, 2.5.4.20=045dff41f7d0e238f939d667934ba43f49d0ab53e8e1c1afc2ccba1f75b632f9, email=SALES@GROUPKRISHNA.COM, cn=MOHANLAL BHERULAL JAIN
Date: 2026.02.19 17:16:07 +05'30'

MOHANLAL BHERULAL JAIN
DIN: 01722627
(Director)

Contact Us :

KRISHNA COPPER LIMITED
Office No. 120, 1st Floor, Shreeji Chamber, Tata Road No.2, Near Roxy Cinema, Opera House
Mumbai - 400004 Maharashtra
CIN : U27201MH2008PLC178262
e-mail : krishna_cu@hotmail.com

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: NA

S N	Name(s) of the related party and nature of relationship	Nature of contracts /arrangements/transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188
-	-	-	-	-	-	-	-	-

2. Details of material contracts or arrangement or transactions at arm's length basis: NA

SN	Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any
-	-	-	-	-	-	-

Date **26-09-2025**

Place **Mumbai**

For & on behalf of the Board of Directors

MAHENDRA MOHANLAL SANGHVI

Digitally signed by MAHENDRA MOHANLAL SANGHVI
DN: c=IN, postalCode=400002, st=MAHARASHTRA, street=1503, SHREEPATI ARADHNA, A WING, 15TH FLOOR, ,DR. A M ROAD, ,MUMBAI CITY,BHULESHWAR, ,400002, l=MUMBAI CITY, o=Personal, serialNumber=4c0dce76690f77e0aa317a7744810b8128bf53ebe92a1dcc90fb391a9e4e13dd, pseudonym=ab1b48d865a84c3584a4d2ba3475b9fc, 2.5.4.20=4ef067ffeea2c0bc04be4235755d36aee55abc6f5611eb5fffcce7c5b380be34, email=KRISHNA_CU@HOTMAIL.COM, cn=MAHENDRA MOHANLAL SANGHVI
Date: 2026.02.19 17:16:52 +05'30'

MAHENDRA MOHANLAL SANGHVI
DIN : 01731764
(Director)

MOHANLAL BHERULAL JAIN

Digitally signed by MOHANLAL BHERULAL JAIN
DN: c=IN, postalCode=400002, st=MAHARASHTRA, street=1503 SHREEPATI ARADHANA A WING 15TH FLOOR ,DR. A.M. ROAD ,MUMBAI CITY,BHULESHWAR ,400002, l=MUMBAI CITY, o=Personal, serialNumber=59518118471bccf601462a967c70d8ed343d38795b6fa9961a76ef2c97a91bcf, pseudonym=eccb935f856a4794ac22dbe70a8225b7, 2.5.4.20=045dff41f7d0e238f939d667934ba43f49d0ab53e8e1c1afc2ccba1f75b632f9, email=SALES@GROUPKRISHNA.COM, cn=MOHANLAL BHERULAL JAIN
Date: 2026.02.19 17:14:26 +05'30'

MOHANLAL BHERULAL JAIN
DIN: 01722627
(Director)

STATUTORY AUDIT REPORT

OF

KRISHNA COPPER LIMITED

FORMERLY KNOWN AS KRISHNA COPPER PVT LTD
OFFICE NO 120, SHREEJI CHAMBERS 1ST FLOOR
TATA ROAD NO 2, OPP PRASAD CHAMBERS,
CHARNI ROAD EAST, MUMBAI
MAHARASHTRA-400004

31ST MARCH , 2025

AUDITORS :-

BRAMHECHA MODI & CO.
CHARTERED ACCOUNTANTS

819/820, GOLDCREST BUSINESS PARK,
OPP. VIJAY SALES, LBS MARG,
GHATKOPAR (W), MUMBAI - 400086

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
KRISHNA COPPER LIMITED
(Formerly known as Krishna Copper Pvt. Ltd.)
Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of KRISHNA COPPER LIMITED ("the company"), which comprise the Balance Sheet as at 31 March 2025, the Statement of Profit and Loss for the year ended on that date, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the Company as at **March 31, 2025**;
b) In the case of the Statement of Profit and Loss, of the **Profit** for the year ended on that date;
c) In the case of the Statement of Changes in Equity; &
d) In the case of the Cash Flow Statement for the period ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report and Shareholder's Information, but does not include the standalone financial statements and our auditor's 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 the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our 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.

Management's Responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and the financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting the 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 internal financial control, 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.

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

Auditor's Responsibility

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 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 standalone 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 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; but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

BRAMHECHA MODI & CO. MUMBAI FRN: 101591W CHARTERED ACCOUNTANTS

- 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 auditor's report to the related disclosures in the standalone 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 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. This report does not contain a statement on the matters specified in paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the Company.

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 appears from our examination of those books
   c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

BRAMHECHA MODI & CO. MUMBAI FRN: 101591W CHARTERED ACCOUNTANTS

e) On the basis of 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) The report on the Internal Financial Controls as required under Clause (i) of Sub-section 3 of Section 143 of the Act is not applicable.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act

h) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:

- the Company does not have any pending litigations which would impact its financial position.
- the company did not have any, long-term contracts including derivative contracts for which there were any material foreseeable losses.
- there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company
- (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 entity ("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, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;
  (c) Based on the audit procedures that have been 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- No dividend was declared by the company during the year.
- The books of accounts are maintained using accounting software which has a feature of recording audit trail of each and every transaction, creating an audit trail of each change made in the books of accounts and the audit trail feature cannot be disabled.

BRAMHECHA MODI & CO.
MUMBAI
FRN: 101591W
CHARTERED ACCOUNTANTS

i) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For BRAMHECHA MODI & CO.
Chartered Accountants
Firm Regn No: 101591W

VARUN BRAMHECHA
(PARTNER)
Mem No. 136414
UDIN: 25136414BMOQVB1308

Place: Mumbai
Date : 26/09/2025

BRAMHECHA MODI & CO. MUMBAI FRN: 101591W CHARTERED ACCOUNTANTS

KRISHNA COPPER LIMITED

(Formerly known as Krishna Copper Private Limited)

CIN: U27201MH2008PLC178262

BALANCE SHEET AS AT 31ST MARCH, 2025

(Rs. in Hundreds)

Particulars	Note	As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	3	4,42,519.80	1,47,506.60
Reserves and Surplus	4	2,64,428.82	4,63,074.00
		7,06,948.62	6,10,580.60
Non-Current Liabilities			
Long Term Borrowings	5	3,11,372.60	4,16,699.32
Deferred Tax Liabilities (Net)	6	43,507.34	44,538.82
		3,54,879.94	4,61,238.14
Current Liabilities			
Short Term Borrowings	7	1,99,396.18	1,98,189.32
Trade Payables	8		
Dues of micro and small enterprises		2,576.86	22,469.75
Others		2,59,996.76	2,36,662.50
Other Current Liabilities	9	1,70,715.12	2,69,053.97
		6,32,684.92	7,26,375.54
TOTAL		**16,94,513.48**	**17,98,194.27**
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	10		
Tangible Assets		3,41,138.09	3,60,255.03
Non-Current Investments	11	13,673.52	38,560.79
Long term Loans And Advances	12	6,09,237.33	2,85,694.23
		9,64,048.94	6,84,510.05
Current Assets			
Inventories	13	3,05,426.55	5,58,976.90
Trade Receivables	14	4,08,172.07	4,76,105.25
Cash And Bank Balances	15	4,984.47	1,579.97
Short-Term Loans And Advances	16	10,926.64	61,458.54
Other Current Assets	17	954.82	15,563.57
		7,30,464.55	11,13,684.23
TOTAL		**16,94,513.48**	**17,98,194.27**

Notes on accounts form an integral part of the financial statements

As Per Our Attached Report of Even Date

For BRAMHECHA MODI & CO.
Firm Regn. No. 101591W
Chartered Accountants

(VARUN V. BRAMHECHA)
PARTNER
Mem No.: 136414

Place : Mumbai
Dated : 26/09/2025

BRAMHECHA MODI & CO. MUMBAI FRN: 101591W CHARTERED ACCOUNTANTS

For and on Behalf of Board of Directors

(MAHENDRA SANGHVI)
Managing Director
DIN : 01731764

(MOHANLAL JAIN)
Director
DIN : 01722627

KRISHNA COPPER LIMITED

Place : Mumbai
Dated : 26/09/2025

KRISHNA COPPER LIMITED

(Formerly known as Krishna Copper Private Limited)

CIN: U27201MH2008PLC178262

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

(Rs. in Hundreds)

Particulars	Note	Year Ended 31st March 2025 Rs.	Year Ended 31st March 2024 Rs.
Income			
Revenue From Operations	18	35,22,254.29	35,90,849.68
Other Income	19	9,241.39	34,560.17
Total Income		**35,31,495.67**	**36,25,409.85**
Expenses			
Cost of Materials Consumed	20	25,15,221.36	27,96,189.86
Purchases of Stock-In-Trade	21	2,32,680.08	2,23,479.84
Changes In Inventories Of Finished Goods, Work-In-Process And Stock-In-Trade	22	3,69,700.88	35,960.94
Employee Benefits Expense	23	58,896.16	51,574.73
Finance Costs	24	70,689.30	97,982.50
Depreciation And Amortization Expense	25	37,746.37	38,673.11
Other Expenses	26	1,42,347.37	94,808.10
Total Expenses		**34,27,281.51**	**33,38,669.09**
Profit Before Tax		**1,04,214.16**	**2,86,740.76**
Tax Expense			
Deferred Tax		(1,031.48)	(3,644.78)
MAT credit written off		-	3,604.44
Provision For Taxation		8,877.61	
Profit After Tax		**96,368.03**	**2,86,781.10**
Earnings per equity share (Basic and Diluted)	29	**2.18**	**19.44**

Notes on accounts form an integral part of the financial statements

As Per Our Attached Report of Even Date

For BRAMHECHA MODI & CO.
Firm Regn. No. 101591W
Chartered Accountants

(VARUN V. BRAMHECHA)
PARTNER
Mem No. : 136414

Place : Mumbai
Dated : 26/09/2025

For and on Behalf of Board of Directors

(MAHENDRA SANGHVI)
Managing Director
DIN : 01731764

(MOHANLAL JAIN)
Director
DIN : 01722627

Place : Mumbai
Dated : 26/09/2025

KRISHNA COPPER LIMITED

BRAMHECHA MODI & CO. MUMBAI FRN: 101591W CHARTERED ACCOUNTANTS

KRISHNA COPPER LIMITED

(Formerly known as Krishna Copper Private Limited)

CIN: U27201MH2008PLC178262

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

(Rs. in Hundreds)

Particulars		Year Ended 31st March 2025 Rs.	Year Ended 31st March 2024 Rs.
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit as per Profit & Loss Account		96,368.03	2,86,781.10
Deferred Tax		(1,031.48)	(3,644.78)
Net Profit before Income Tax & Extra-ordinary Items		**95,336.55**	**2,83,136.32**
Adjustments for:			
Depreciation		37,746.37	38,673.11
Assets written off		-	129.95
Interest Paid		70,689.30	97,982.50
Operating profit before working capital adjustment		**2,03,772.22**	**4,19,921.88**
Changes in working capital:			
Inventories		2,53,550.35	5,879.18
Trade receivables		67,933.18	(2,54,987.60)
Loans and advances and other assets		59,409.51	5,886.17
Trade payables		3,441.38	1,69,970.02
Other liabilities and provisions		(98,338.85)	1,90,849.26
Non Current Investments		24,887.27	(18,987.41)
Cash flow generated from operations		**5,14,655.06**	**5,18,531.50**
Income tax paid (net of refunds)		5,731.14	(15,563.57)
Net cash flow from operating activities	(A)	**5,20,386.20**	**5,02,967.93**
CASH FLOW FROM INVESTING ACTIVITIES			
Net Purchase of fixed assets		(18,754.29)	(29,790.84)
Long Term Loans and advances		(3,23,543.10)	(2,80,500.00)
Sale of Fixed Assets		124.86	-
Net Cash Flow from Investing Activities	(B)	**(3,42,172.53)**	**(3,10,290.84)**
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from/ (repayment of) long term borrowing		(1,05,326.71)	(4,36,492.58)
Proceeds from/ (repayment of) short term borrowing		1,206.86	69,001.64
Interest paid		(70,689.30)	(97,982.50)
Proceeds from Issue of Shares and Debentures		-	2,73,000.00
Net Cash Flow From Financing Activities	(C)	**(1,74,809.15)**	**(1,92,473.44)**
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		**3,404.51**	**203.65**
Cash & Cash Equivalent at the beginning of the year		1,579.97	1,376.32
Cash & Cash Equivalent at the end of the year		4,984.47	1,579.97
		3,404.51	**203.65**

Figures under bracket represent outflows

As Per Our Attached Report of Even Date

For BRAMHECHA MODI & CO.
Firm Regn. No. 101591W
Chartered Accountants

(VARUN V. BRAMHECHA)
PARTNER
Mem No.: 136414

Place : Mumbai
Dated : 26/09/2025

KRISHNA COPPER LIMITED

BRAMHECHA MODI & CO. MUMBAI FRN: 101591W CHARTERED ACCOUNTANTS

For and on Behalf of Board of Directors

(MAHENDRA SANGHVI) Managing Director DIN : 01731764

(MOHANLAL JAIN) Director DIN : 01722627

Place : Mumbai
Dated : 26/09/2025