Sumeet INDUSTRIES LIMITED
CIN: L45200GJ1988PLC011049
REGD.OFF.: 504, TRIVIDH CHAMBER, 5TH FLOOR, OPP. FIRE BRIGADE STATION, RING ROAD, SURAT-395002, INDIA
Phone (91-261) 2328902 · E-Mail: corporate@sumeetindustries.com · Visit us at: www.sumeetindustries.com

Date: 24th April, 2025

To,
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Scrip Code - 514211

To,
National Stock Exchange of India Ltd
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E),
Mumbai - 400 051

Symbol - SUMEETINDS

Dear sir,

Sub: Submission of Integrated Filing (Financial) for the quarter and financial year ended 31st March, 2025.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, we are submitting herewith the Integrated Filing (Financials) for the quarter and financial year ended 31st March, 2025.

The above information is also available on the website of the company i.e. www.sumeetindustries.com

Please take the same on your record.

Thanking you,

Yours faithfully,
For Sumeet Industries Limited

ANIL KUMAR SUMERMAL JAIN

Company Secretary
(Anil Kumar Jain)

SUMEET INDUSTRIES LIMITED

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STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rs. In Lacs)

	PARTICULARS	STANDALONE					CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED		QUARTER ENDED			YEAR ENDED	
		31/03/25	31/12/24	31/03/24	**31/03/25**	31/03/24	**31/03/25**	31/12/24	31/03/24	**31/03/25**	31/03/24
		Audited	Un-Audited	Audited	**Audited**	Audited	**Audited**	Un-Audited	Audited	**Audited**	Audited
1	Revenue from operations	**24302.41**	25176.20	27105.57	**100337.04**	98485.70	**24302.42**	25176.20	27105.57	**100337.05**	98485.70
2	Other Income	**73.36**	135.14	46.99	**236.80**	84.81	**73.36**	135.14	47.49	**236.80**	85.31
	Total Income	**24375.77**	25311.34	27152.56	**100573.84**	98570.51	**24375.78**	25311.34	27153.06	**100573.85**	98571.01
3	**Expenses:**										
	(a) Cost of materials consumed	**19028.85**	19992.13	23251.10	**80833.22**	83991.91	**19028.85**	19992.13	23251.10	**80833.22**	83991.91
	(b) Purchases of stock-in-trade	**0.00**	0.00	0.00	**0.00**	0.00	**0.00**	0.00	0.00	**0.00**	0.00
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	**-27.58**	-365.39	-431.79	**-1042.05**	-213.89	**-27.58**	-365.39	-431.79	**-1042.05**	-213.89
	(d) Employee benefits expense	**795.86**	826.48	750.44	**3008.67**	2837.10	**795.86**	826.48	750.44	**3008.67**	2837.10
	(e) Finance costs	**162.99**	194.18	0.30	**358.73**	1.81	**163.00**	194.18	0.30	**358.74**	1.81
	(f) Depreciation and amortisation expense	**511.93**	523.98	594.00	**2078.64**	2390.90	**511.93**	523.98	594.00	**2078.64**	2390.90
	(g) Other expenses	**3891.42**	4084.49	4209.07	**16305.55**	15909.38	**3891.42**	4084.49	4209.57	**16305.55**	15909.88
	Total Expenses	**24363.47**	25255.87	28373.12	**101542.76**	104917.21	**24363.48**	25255.87	28373.62	**101542.77**	104917.71
4	Profit / (Loss) from continuing Operarions before Exeptional items	**12.30**	55.47	-1220.56	**-968.92**	-6346.70	**12.30**	55.47	-1220.56	**-968.92**	-6346.70
5	Exceptional item (refer Nore : 4)	**5763.67**	9662.76	0.00	**17003.10**	0.00	**7688.80**	9662.76	0.00	**18928.23**	0.00
6	**Profit / (Loss) from continuing Operarions before tax**	**5775.97**	9718.23	-1220.56	**16034.18**	-6346.70	**7701.10**	9718.23	-1220.56	**17959.31**	-6346.70
7	Tax expense:										
	(a) Current tax	**1329.61**	0.00	0.00	**1329.61**	0.00	**1329.61**	0.00	0.00	**1329.61**	0.00
	(b) Deferred tax	**-396.40**	0.00	-445.55	**-396.40**	-445.55	**-396.40**	0.00	-445.55	**-396.40**	-445.55
	(c) MAT Credit	**0.00**	0.00	0.00	**0.00**	0.00	**0.00**	0.00	0.00	**0.00**	0.00
	(d) Taxation of previous year	**0.00**	0.00	0.00	**0.00**	0.00	**0.00**	0.00	0.00	**0.00**	0.00
8	**Profit (Loss) for the period**	**4842.76**	9718.23	-775.01	**15100.97**	-5901.15	**6767.89**	9718.23	-775.01	**17026.10**	-5901.15

	PARTICULARS	STANDALONE					CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED		QUARTER ENDED			YEAR ENDED	
		31/03/25	31/12/24	31/03/24	**31/03/25**	31/03/24	**31/03/25**	31/12/24	31/03/24	**31/03/25**	31/03/24
		Audited	Un-Audited	Audited	**Audited**	Audited	**Audited**	Un-Audited	Audited	**Audited**	Audited
9	Other Comprehensive Income: A. Items that will not be reclassified to profit or loss										
	(i) Remeasurements of defined benefits	**-10.78**	0.00	-39.21	**-10.78**	-39.21	**-10.78**	0.00	-39.21	**-10.78**	-39.21
	Less : Income tax relating to above item	**0.00**	0.00	0.00	**0.00**	0.00	**0.00**	0.00	0.00	**0.00**	0.00
	(ii) Fair value of equity instuments through	**-55.09**	0.73	0.27	**-54.37**	1.57	**-55.09**	0.73	0.27	**-54.37**	1.57
	Less : Income tax relating to above item	**0.00**	0.00	0.00	**0.00**	0.00	**0.00**	0.00	0.00	**0.00**	0.00
	B. Items that will be reclassified to profit or loss										
	(i) Exchange Difference in translating the financial statement of a foreign operation	**0.00**	0.00	0.00	**0.00**	0.00	**0.00**	0.00	-78.52	**0.00**	-96.66
	(ii) Income tax relating to items that will be reclassified to profit or loss	**0.00**	0.00	0.00	**0.00**	0.00	**0.00**	0.00	0.00	**0.00**	0.00
	Other Comprehensive Income net of taxes	**-65.87**	0.73	-38.94	**-65.15**	-37.64	**-65.87**	0.73	-117.46	**-65.15**	-134.30
10	**Total Comprehensive Income for the period**	**4776.89**	9718.96	-813.95	**15035.82**	-5938.79	**6702.02**	9718.96	-892.47	**16960.95**	-6035.45
11	Paid up Equity Share Capital (Face value Rs.10/-)	**10526.51**	10364.24	10364.24	**10526.51**	10364.24	**10526.51**	10364.24	10364.24	**10526.51**	10364.24
12	Other Equity (excluding Revaluation Reserve) as per Balance Sheet of previous accounting year	**-**	-	-	**18520.81**	-9217.01	**-**	-	-	**18520.82**	-17669.11
13	Earnings per equity share of Rs.10/- each										
	(a) Basic	**4.54**	9.38	-0.79	**14.35**	-5.69	**6.27**	9.38	-0.86	**16.17**	-5.69
	(b) Diluted	**-**	-	-	**11.33**	-5.69	**-**	-	-	**12.78**	-5.69

JAJU RADHESH YAM

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DN: c=IN, postalCode=395007, st=GUJARAT, street=0730 ASHIRWAD PALACE BHATAR ROADSURATBHATARNEAR JIWJORI NAGAR 395007, l=SURAT, o=Personal, title=5932, serialNumber=9dcd93f5fde84f5937356690d473a55538abcb125f51ca9865919a8c1ad12a64, pseudonym=b50696a1055d4f5299c6c32a7859fd6c, 2.5.4.20=60a13067fd69394a865b3e73fe4ab10fbe0ff27c88e2a4a352d2e0827025f6e2, email=RADHESHYAM@EAGLEGROUP.CO.IN, cn=JAJU RADHESHYAM
Date: 2025.04.24 17:01:31 +05'30'

PRATIK RAJESH JAJU

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Date: 2025.04.24 16:56:36 +05'30'

ABHISHEK MAHENDRA PRASAD

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SUMEET INDUSTRIES LIMITED

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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025

(Rupees in Lakhs)

	Particular	STANDALONE		CONSOLIDATED	
		31/03/25	31/03/24	31/03/25	31/03/24
		Audited	Audited	Audited	Audited
I.	**ASSETS**				
(1)	**Non-Current Assets**				
	(a) Property, Plant and Equipment	**14191.78**	16096.15	**14191.78**	16096.15
	(b) Capital Work in Progress	**77.08**	-	**77.08**	-
	(c) Investment Property	**-**	-	**-**	-
	(d) Goodwill	**-**	-	**-**	-
	(e) Other Intengible Aseets	**-**	-	**-**	-
	(f) Intengible Aseets under Development	**-**	-	**-**	-
	(g) Financial Assets	**-**			
	(i) Investments	**60.30**	2279.71	**60.30**	5.93
	(ii) Trade Receivables		446.09		-
	(iii) Loans	**1300.13**	1491.83	**1300.13**	1491.83
	(iv) Other Financial Assets	**41.14**	35.55	**41.14**	35.55
	(h) Deferred Tax Assets	**-**	-		-
	(i) Other non current assets	**-**	-	**-**	-
	Subtotal	**15670.43**	20349.33	**15670.43**	**17629.46**
(2)	**Current Assets**				
	(a) Inventories	**10552.12**	10252.34	**10552.12**	10252.34
	(b) Financial Assets				
	(i) Investments	**-**	-	**-**	-
	(ii) Trade Receivables	**8392.22**	8202.06	**8392.22**	8202.06
	(iii) Cash and Cash Equivalents	**4041.64**	2110.94	**4041.64**	2110.94
	(iv) Loans	**-**	-	**-**	-
	(v) Other Financial Assets		-	**-**	-
	(c) Others Current Assets	**4191.25**	4575.02	**4191.25**	4575.02
	Subtotal	**27177.23**	25140.36	**27177.23**	**25140.36**
	TOTAL ASSETS	**42847.66**	45489.69	**42847.66**	**42769.82**
II	**EQUITY AND LIABILITIES**				
(1)	**Equity**				
	Share Capital	**13326.51**	10364.24	**13326.51**	10364.24
	Other Equity	**5194.30**	-19581.26	**5194.30**	-28033.35
	Subtotal	**18520.81**	-9217.02	**18520.81**	**-17669.11**
(2)	**Liabilities**				
	Non Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	**4686.23**	4124.45	**4686.23**	4124.45
	(ii) Trade Payable	**-**	-	**-**	-
	(iii) Other Financial Liabilities	**-**	-	**-**	-
	(b) Provisions	**-**	-		-
	(c) Deferred Tax liabilities (Net)	**2419.75**	2816.14	**2419.75**	2816.15
	(d) Other non current liabilities	**418.38**	454.93	**418.38**	454.94
	Subtotal	**7524.36**	7395.52	**7524.36**	**7395.54**
	Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	**2430.80**	38371.09	**2430.80**	44885.03
	(ii) Trade Payable Due to :				
	Micro, Small & Medium Enterprises	**633.52**	1616.22	**633.52**	1616.21
	Other than Micro, Small & Medium Er	**12603.12**	4457.26	**12603.12**	3661.95
	(iii) Other Financial Liabilities	**0.00**	0.00	**0.00**	0.00
	(b) Other Current Liabilities	**1135.05**	2866.62	**1135.05**	2866.62
	(c) Provisions	**0.00**	0.00		13.58
	Subtotal	**16802.49**	47311.19	**16802.49**	**53043.39**
	TOTAL EQUITY AND LIABILITIES	**42847.66**	45489.69	**42847.66**	**42769.82**

JAJU RADHESH YAM

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2.5.4.20=60a130676b69594a865b3e73fe4ab10fbe0f27c88e2aea357d2da5867702598e2, email=RADHESHYAM@EAGLEGROUP.CO.IN, cn=JAJU RADHESHYAM
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PRATIK RAJESH JAJU

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ABHISHEK MAHENDRA PRASAD

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(Rupees in Lakhs)

	Particular	STANDALONE				CONSOLIDATED			
		31 March 2025		31 March 2024		31 March 2025		31 March 2024	
		Audited		Audited		Audited		Audited	
A	**Cash Flow From Operating Activities**								
	Net Profit before tax and Extraordinary Items	**16099.33**		-6384.34		**18024.46**		-6384.33	
	Depreciation	**2078.64**		2390.89		**2078.64**		2390.90	
	Fair Value on investment			-				-	
	Foregin Exchange Difference	**-**		-				-96.66	
	Loss on sale of Asset	**-27.67**		-		**-27.67**		0.00	
	Interest on Income Tax	-		-		**-**		-	
	Loss on sale of Investment	-		-		**-**		-	
	Interest Paid	**250.00**		0.09		**250.00**		0.09	
	Other Adjustment to reconcile profit	9609.46		-		**16136.40**		-	
		11910.43		2390.98		**18437.37**		2294.33	
	Less:								
	Fair Value on Investment	**-**		-		**-**		-	
	Interest Income	**191.45**		74.71		**191.45**		75.21	
	Dividend Income	0.22		0.22		**0.22**		0.22	
		191.67		74.93		**191.67**		75.43	
			11718.76		2316.05		**18245.70**		2218.90
	Operating Profit before Working Capital Changes								
	Trade Receivables	**255.93**		2276.16		**-190.16**		2276.16	
	Other asset	**378.17**		-346.09		**378.17**		-346.09	
	Inventories	**-299.78**		46.88		**-299.76**		46.87	
	Trade Payables	**7163.16**		1437.12		**7958.48**		1437.12	
	Other Liabilities	**-1768.13**		2230.26		**-1768.15**		2230.26	

	Particular	STANDALONE				CONSOLIDATED			
		31 March 2025		31 March 2024		31 March 2025		31 March 2024	
		Audited		Audited		Audited		Audited	
	Provision	**0.00**		0.00		**-13.58**		0.20	
			5729.35		5644.33		**6065.00**		5644.52
	Tax Paid		**1329.61**		0.00		**1329.61**		0.00
	Net Cash Flow From Operating Activities (A)		**32217.83**		1576.04		**41005.55**		1479.09
B	**Cash Flow From Investing Activities:**								
	Fixed Assets & Work in Progress								
	Sale of Fixed Assets	**105.84**		-		**105.84**		-	
	Purchase of Fixed Assets	**-329.52**		-0.99		**-329.52**		-0.99	
	Investments	**-**							
	Purchase of Investments	**2219.41**		-1.57		**-54.37**		-1.57	
	Sale of Investments	**-**		-		**-**		-	
	Dividend received	**0.22**		0.22		**0.22**		0.22	
	Interest Income	**191.45**		74.71		**191.45**		75.21	
	Net Cash Flow From Investing Activities (B)		**2187.40**		72.37		**-86.38**		72.87
C	**Cash Flow From Financing Activities:**								
	Equity Shares raised	**2962.27**				**2962.27**			
	Increase / Decrease in Borrowings	**-35378.50**		-0.13		**-41892.44**		96.33	
	Increase / Decrease in Loans & Advances	**191.70**				**191.70**		0.00	
	Interest Paid	**-250.00**		-0.08		**-250.00**		-0.09	
	Net Cash Flow From Financing Activities (C)		**-32474.53**		-0.21		**-38988.47**		96.24
	Net Increase in Cash & Cash equivalents		**1930.70**		1648.20		**1930.70**		1648.20
D	Opening Cash and Cash equivalents		**2110.94**		462.74		**2110.94**		462.74
E	Closing Cash and Cash equivalents		**4041.64**		2110.94		**4041.64**		2110.94
			1930.70		1648.20		**1930.70**		1648.20

NOTES :-

1 The above Audited Financial Results for the quarter and year ended on 31st March, 2025, were reviewed and approved by the Board of Directors on dated April 24, 2025. The Statutory Auditors of the Company have expressed modified opinion on the aforesaid results.

JAJU RADHESHYAM

PRATIK RAJESH JAJU

ABHISHEK MAHENDRA PRASAD

2 The Annual Consolidated financial results have been prepared by consolidating the Companies' Audited Annual Accounts for the financial year 2024-25 with the annual accounts of its wholly owned subsidiary company named "Sumeet Global Pte Ltd", Singapore. The Board of Directors in their meeting held on 13.02.2025 has completely windup the operation of the said subsidiary company.

3 During the year under review , the Hon'ble NCLT Bench, Ahemadabad has approved the Resolution Plan of " Eagle Group " Suceesful Resolution Applicant vide its order dated 16.07.2024 and SRA has paidout financial obligations to all Secured and Unsecured Creditors as per approved Resolution Plan in schedule time.

4 Exceptional items includes net off of written off amount of balance remained after paymnet of financial obligations to Secured and Unsecured Crediotrs as per approved Resolution plan by Hon'ble NCLT and written off of investmenst made in Subsidiary company based at Singapore as the opeartion of the same has been discontinued there.

5 These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.

6 The Company is operating in Textile Business only therefore, there is only one reportable segment in accordance with the Accounting Standards AS-17 issued by ICAI.

7 Figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2025 and 31st March, 2024 and the unaudited published year to date figures up to 31st December, 2024 and 31st December, 2023 respectively being the dates of the end of the third quarters of the financial years which were subjected to limited review.

8 The figures of previous period are regrouped/reclassified wherever necessary to correspond to the figures of the current reporting period.

9 Statement of Impact of Audit Classification being qualified opinion for the financial year ended 31st March, 2025 on Standalone and Consolidated Financial Result is enclosed as Annexure-1.

10 Information of Standalone financial results of the company in terms of Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as under:

	Quarter Ended			Year Ended	
Particulars	**31.03.2025**	31.12.2024	31.03.2024	31.03.2025	31.03.2024
Total Income	24375.77	25311.34	27152.56	100573.85	98571.01
Profit Before Tax	12.30	9718.23	-1220.56	-968.92	-6346.70
Net Profit for the period/year after Tax	3972.37	9718.23	-775.01	14230.58	-5901.15
Total Comprehensive income for the period	3906.50	9718.96	-813.95	14165.43	-6035.45

FOR SUMEET INDUSTRIES LIMITED

PRATIK RAJESH JAJU

Pratik R. Jaju
Mg. Director
DIN: 01899119

JAJU RADHESHYAM

Radheshyam B. Jaju
Executive Director (Chairman)
DIN : 00789902

ABHISHEK MAHENDRA PRASAD

Abhishek Prasad
CFO

Place : Surat
Date : 24/04/2025

Independent Auditor's Report on the Audited Standalone Financial Results of Sumeet Industries Limited for the year ended March 31, 2025, pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Sumeet Industries Limited

Report on the Audit of Annual Standalone Financial Results

Qualified Opinion

We have audited the accompanying Standalone Financial Results of **SUMEET INDUSTRIES LTD.** ("The Company") for the year ended **March 31, 2025**, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph below, the aforesaid annual financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net **profit** and other comprehensive income and other financial information for the year ended 31st March, 2025.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the annual standalone financial results except for the following.

The Interest payable as per section 16 of MSMED Act 2006 has not been ascertained and not provided for by the company. Hence the impact on the Statement of Profit and loss is not ascertainable.

HTKS & CO. SURAT CHARTERED ACCOUNTANTS

Emphasis of Matter:

We draw attention to the following matters: -

- During the year, the Company assessed the carrying value of its investment in its subsidiary for impairment in accordance with Ind AS 36 – Impairment of Assets. Based on the assessment and independent valuation, the recoverable amount was determined to be NIL. Accordingly, the entire carrying value of the investment has been written down to NIL and the resultant impairment loss has been recognised in the Company's Statement of Profit and Loss.

- We have not received the bank statement and confirmation of balance for the balance lying in Central Bank of India amounting to Rs. 10,000/-. In the absence of sufficient appropriate audit evidence, we are unable to determine any possible impact thereof on the Profit for the year ended March 31, 2025 and on the carrying value of bank balance as on that date.

- We have not received the no due certificate from IDBI bank as a part of confirmation to the effect of resolution plan accepted by NCLAT under the provisions of IBC since the IDBI bank has filed appeal against the resolution plan filed by SRA.

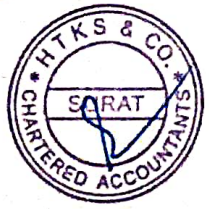
- We have not received the no due certificate from Bremer Kreditbank AG as a part of confirmation to the effect of resolution plan accepted by NCLAT under the provisions of IBC since the Bremer Kreditbank AG has filed appeal against the resolution plan filed by SRA.

Our opinion is not modified in respect of these above matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the Annual standalone financial results as a whole, for the year ended March 31, 2025 and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report:

Key Audit Matters	How was the matter addressed in our audit
Implementation of the Resolution Plan under the Insolvency and Bankruptcy Code, 2016 (IBC)	The Company was under Corporate Insolvency Resolution Process (CIRP) as per the provisions of the IBC, and the Resolution Plan submitted by the Successful Resolution Applicant (SRA) was approved by the Hon'ble NCLAT on 30.05.2024. Implementation of the plan involved significant accounting adjustments, including derecognition of related party loans, extinguishment of corporate guarantees and NCRPS, capital reduction and infusion of new equity, write-off of obsolete inventories and pre-CIRP receivables, settlement of liabilities, and recognition of quantity discounts from under-recovered debtors. These required significant management judgment in interpreting the resolution terms and applying Ind AS standards such as Ind AS 109, Ind AS 115, Ind AS 36, and Ind AS 2. The accounting for these complex transactions had a material impact on the financial statements and was considered to be of most significance in our audit.



Management's Responsibility for the Annual Standalone Financial Results

These financial results have been prepared on the basis of the annual financial statements.

The Company's management and Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Annual Financial Results, the Board of Directors of the Company 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 Board of Director either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Annual Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Annual Standalone Financial Results 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 Standards on Auditing 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 Annual Standalone Financial Results.

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

c. Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, 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.

d. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are



also responsible for explaining our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

e. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimate and related disclosures made by the Board of Directors.

f. 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 Results 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.

g. Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

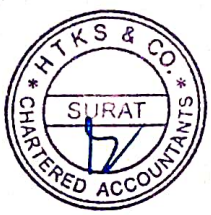
h. Materiality is the magnitude of the misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality 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 Annual Standalone Financial Results

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 Annual Standalone Financial Results 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.



Other Matter:

The annual Standalone Financial Results include the results for the quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

FOR H T K S & CO.
CHARTERED ACCOUNTANTS
FRN:111032W





CA. HARISHANKAR TOSNIWAL
PARTNER
MEMBERSHIP NO. 055043

PLACE : SURAT
DATE : 24.04.2025

UDIN : 25055043BMGXXE8218

Independent Auditor's Report on the Audited Consolidated Financial Results of Sumeet Industries Limited for the year ended March 31, 2025, pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Sumeet Industries Limited

Report on the Audit of Annual Consolidated Financial Results

Qualified Opinion

We have audited the accompanying Consolidated Financial Results of **SUMEET INDUSTRIES LTD.** ("The Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as the "Group") for the year ended **March 31, 2025**, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph below, the aforesaid Annual Consolidated financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net **profit** and other comprehensive income and other financial information for the year ended 31st March, 2025.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the annual Consolidated financial results except for the following.

The Holding company has neither ascertained nor created provision for Interest on delayed payment of MSME dues. The financial impact is not quantifiable as the provision amount cannot be ascertained based on the material existing.

(0261) 3601178 / 2328606 95375 15606, 99097 15606 harishankartosniwal@gmail.com, ca.kapadiashah@gmail.com

Surat
2-367/368, Tosniwal House, Moto Dastur Mohallo, Rustampura, Udhna Darwaja, Surat - 395002

Valsad
208-209, Centre Point, Opp. Amit Hospital, Halar Road, Valsad - 396001

Vapi
305, Orbit, Opp. 21st Century, Mahavir Nagar, NH No. 48, Vapi - 396191

Guwahati
B3, Kuber Residency, Bettola College Road, Guwahati, Assam - 781029

Emphasis of Matter:

We draw attention to the following matters: -

- During the year, the Holding Company assessed the carrying value of its investment in its subsidiary for impairment in accordance with Ind AS 36 – Impairment of Assets. Based on the assessment and independent valuation, the recoverable amount was determined to be NIL. Accordingly, the entire carrying value of the investment has been written down to NIL and the resultant impairment loss has been recognised in the Holding Company's Statement of Profit and Loss.
- In Holding Company, we have not received the bank statement and confirmation of balance for the balance lying in Central Bank of India amounting to Rs. 10,000/-. In the absence of sufficient appropriate audit evidence, we are unable to determine any possible impact thereof on the Profit for the year ended March 31, 2025 and on the carrying value of bank balance as on that date.
- In Holding Company, we have not received the no due certificate from IDBI bank as a part of confirmation to the effect of resolution plan accepted by NCLAT under the provisions of IBC since the IDBI bank has filed appeal against the resolution plan filed by SRA.
- In Holding Company, we have not received the no due certificate from Bremer Kreditbank AG as a part of confirmation to the effect of resolution plan accepted by NCLAT under the provisions of IBC since the Bremer Kreditbank AG has filed appeal against the resolution plan filed by SRA.

Our opinion is not modified in respect of these above matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Annual Consolidated financial results of the current period. These matters were addressed in the context of our audit of the Annual Consolidated financial results as a whole, for the year ended March 31, 2025 and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report:

Key Audit Matters	How was the matter addressed in our audit
Implementation of the Resolution Plan under the Insolvency and Bankruptcy Code, 2016 (IBC)	The Company was under Corporate Insolvency Resolution Process (CIRP) as per the provisions of the IBC, and the Resolution Plan submitted by the Successful Resolution Applicant (SRA) was approved by the Hon'ble NCLAT on 30.05.2024. Implementation of the plan involved significant accounting adjustments, including derecognition of related party loans, extinguishment of corporate guarantees and NCRPS, capital reduction and infusion of new equity, write-off of obsolete inventories and pre-CIRP receivables, settlement of liabilities, and recognition of quantity discounts from under-recovered debtors. These required significant management judgment in interpreting the resolution terms and applying Ind AS standards such as Ind AS 109, Ind AS 115, Ind AS 36, and Ind AS 2. The accounting for these complex transactions had a material impact on the financial statements and was considered to be of most significance in our audit.



are also responsible for explaining our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimate and related disclosures made by the Board of Directors.

d. 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 Annual Consolidated Financial Results 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.

e. Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

f. Materiality is the magnitude of the misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results 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 Annual Consolidated Financial Results

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 Annual Consolidated Financial Results 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.



Other Matter:

The annual Consolidated Financial Results include the results for the quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

The Annual Consolidated Financial Results include NIL value in respect of wholly owned subsidiary, whose investment has been impaired during the year as per Ind AS 36 – Impairment of Assets by the Management and our opinion in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on such treatment.

FOR H T K S & CO.
CHARTERED ACCOUNTANTS
FRN:111032W



CA. HARISHANKAR TOSNIWAL
PARTNER
MEMBERSHIP NO. 055043

PLACE : SURAT
DATE : 24.04.2025

UDIN : 25055043BMGXXF8019

Sumeet INDUSTRIES LIMITED
CIN: L45200GJ1988PLC011049
REGD.OFF.: 504, TRIVIDH CHAMBER, 5TH FLOOR, OPP. FIRE BRIGADE STATION, RING ROAD, SURAT-395002, INDIA
Phone (91-261) 2328902 · E-Mail: corporate@sumeetindustries.com · Visit us at: www.sumeetindustries.com

Details as per SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR /P/2024/185 dated 31.12.2024 as given below :

SL No.	Particulars	Details
A.	Audited Standalone and Consolidated Financial Results for Year ended on 31.03.2025	Enclosed as above
B.	Statement On Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.	Not Applicable
C.	Format for Disclosing Outstanding Default on Loans and Debt Securities	Not Applicable, as there is no default in the payment of loans and debts securities as on 31.03.2025
D.	Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)	Enclosed
E	Statement on Impact of Audit Qualifications (For Audit Report with Qualified Opinion) Submitted alongwith Annual Audited Financial Results	Enclosed

ANIL KUMAR SUMERMAL JAIN

Digitally signed by ANIL KUMAR SUMERMAL JAIN
DN: c=IN, o=Personal, postalCode=395017, st=Gujarat, serialNumber=4EE4BE83B984883AB2A82824640EE24590C9D55FB36E1D28BED80F2D4F3552B8, cn=ANIL KUMAR SUMERMAL JAIN
Date: 2025.04.24 17:23:22 +05'30'

NAME OF THE COMPANY: SUMEET INDUSTRIES LIMITED

DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED ON MARCH, 2025

(RS. IN LAKH)

										Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.								
SL No.	Details of the party (listed entity/subsidiary) entering into the transaction	Details of the counterparty		Type of related party transactions	Remarks on a approval by audit committee	Value of transaction during the reporting period	Value of Transaction during the Month	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments					
	Name	Name	Realtionship of the counter party with listed entity					Opening balance	Closing balance		Nature of	Cost	Tenure	Nature (loan/	Interest Rate	Tenure	Secured/ unsecured	Purpose for which
1	Sumeet Industries Limited	JPB Fibres Limited	Relative of Key Managerial person is Director	Purchase of goods or services	50000.00	Transaction at arm length	7993.20	693.55	2.62									
2	Sumeet Industries Limited	Eagle Fibres Limited	Relative of Key Managerial person is Director	Sale of goods or services	40000.00	Transaction at arm length	10135.88	341.93	384.40									
3	Sumeet Industries Limited	Eagle Fibres Limited	Relative of Key Managerial person is Director	Advances	40000.00	Transaction at arm length	218.80	0.00	218.80									
4	Sumeet Industries Limited	Eagle Fibres Limited	Relative of Key Managerial person is Director	Purchase of goods or services	40000.00	Transaction at arm length	0.00	17.30	0.00									
5	Sumeet Industries Limited	Mr. Saurav Santosh Dugar	Non-executive Director	Director Sitting Fees		Approved by the Board	1.95	0.00	0.13									
6	Sumeet Industries Limited	Mr. Rohan Dipak Bhai Modh	Executive Director	Remuneration		Approved by the Shareholders	5.48	0.00	0.00									
7	Sumeet Industries Limited	Mrs. Prachi A Gandhi	Non-executive Director	Director Sitting Fees		Approved by the Board	0.45	0.00	0.13									
8	Sumeet Industries Limited	Mrs. Ankita Siddharth Shah	Non-executive Director	Director Sitting Fees		Approved by the Board	1.50	0.00	0.00									
9	Sumeet Industries Limited	Anil Kumar Jain	Company Secretary	Remuneration		NA	19.32	0.00	0.00									
10	Sumeet Industries Limited	Anil Kumar Jain	Company Secretary	Loan Recovered		NA	0.00	0.40	0.10									
11	Sumeet Industries Limited	Abhishek Prasad	Chief Financial Officer	Remuneration		NA	7.80	7.80	0.00									
12	Sumeet Industries Limited	Abhishek Prasad	Chief Financial Officer	Loan Recovered		NA	0.00	1.16	1.00									

For Sumeet Industries Limited

ANIL KUMAR SUMERMAL JAIN

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Date: 2025.05.15 17:35:59 +05'30'

Anil Kumar Jain
Company Secretary

ANNEXURE -1

STATEMENT ON IMPACT OF AUDIT QUALIFICATION FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025 ON STANDALONE FINANCIAL STATEMENTS

1.

(Rs. In Lakhs)

SL No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	100573.85	100573.85
2.	Total Expenditure	101542.77	101542.77
3.	Total Comprehensive Net Profit/(Loss)	15035.82	15035.82
4.	Earnings Per Share	14.35	14.35
5.	Total Assets	42847.66	42847.66
6.	Total Liabilities	42847.66	42847.66
7.	Net Worth	18520.81	18520.81
8.	Any other financial item(s)		

2. Audit Qualification :

a. Details of Audit Qualifications :

As mentioned in Note no. 2 (Basis for Qualified opinion)

- The Interest payable as per section 16 of MSMED Act 2006 has not been ascertained and not provided for by the company.

b. Type of Audit Qualification : Qualified Opinion

c. Frequency of qualification : First Time

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views : Nil

e. For Audit Qualification(s) where the impact is not quantified by the auditor:

i) Management's estimation on the impact of audit qualification : NA

(ii) If management is unable to estimate the impact, reasons for the same : ----

It is consistent business practices and mutual understanding with MSME vendors, no interest has been demanded or charged by the suppliers.

(iii) Auditor's' Comments on :

With regard to the observation on non-provision of interest under Section 16 of the MSMED Act, 2006, the management submits that, based on consistent business practices and mutual understanding with MSME vendors, no interest has been demanded or charged by the suppliers. Accordingly, no provision for interest has been considered necessary in the financial statements.

For Sumeet Industries Limited (under CIRP)

PRATIK RAJESH JAJU

Digitally signed by PRATIK RAJESH JAJU
DN: c=IN, o=Personal, postalCode=395007, l=Surat, st=Gujarat, street=F-1002, RAJHANS ROYAL TON VESU, Surat City, Gujarat India-395007-NEAR MONEY ARCADE, title=7818, 2.5.4.20=d32f0a8d12b66f12be78e9f0494d8ba29dbf6072f409eb77cbebf8306f203723d, serialNumber=b694f511cc657acbb94ae8975cbca188a3f96d00334ba6eca7a3ca0f0683f234c, email=pratik@reglegroup.co.in, cn=PRATIK RAJESH JAJU
Date: 2025.04.24 17:40:42 +05'30'

ABHISHEK MAHENDRA PRASAD

Digitally signed by ABHISHEK MAHENDRA PRASAD
DN: c=IN, o=Personal, postalCode=395010, st=Gujarat, serialNumber=0FCE0455118BEF74698192 1ABB8FE3910FD46B02A5D2DE90A045FB5CF0816BD9, cn=ABHISHEK MAHENDRA PRASAD
Date: 2025.04.24 17:43:03 +05'30'

SAURAV SANTOSH DUGAR

Digitally signed by SAURAV SANTOSH DUGAR
Date: 2025.04.24 17:53:03 +05'30'

Mr. Pratik R Jaju
Mg. Director

Mr. Abhishek Prasad
CFO

Saurav Santosh Dugar
Chairman of Audit Committee

Place : Surat
Date : 24.04.2025

Refer our Independent Auditor's Report dated 24th April, 2025 on the Standalone Financial Statements of the Company.

FOR H T K S & CO.
CHARTERED ACCOUNTANTS

HARISHANKAR R TOSNIWAL

Digitally signed by HARISHANKAR R TOSNIWAL
Date: 2025.04.24 18:09:06 +05'30'

CA. HARISHANKAR TOSNIWAL
PARTNER
FRN : 0111032W
M.NO. 055043

Place: Surat
Date : 24.04.2025

ANNEXURE -1

STATEMENT ON IMPACT OF AUDIT QUALIFICATION FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025 ON CONSOLIDATED FINANCIAL STATEMENTS

1.

(Rs. In Lakhs)

SL No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	100573.85	100573.85
2.	Total Expenditure	101542.77	101542.77
3.	Total Comprehensive Net Profit/(Loss)	16960.95	16960.95
4.	Earnings Per Share	16.17	16.17
5.	Total Assets	42847.66	42847.66
6.	Total Liabilities	42847.66	42847.66
7.	Net Worth	18520.82	18520.82
8.	Any other financial item(s)		

2. Audit Qualification :

e. Details of Audit Qualifications :

As mentioned in Note no. 2 (Basis for Qualified opinion)

- The Interest payable as per section 16 of MSMED Act 2006 has not been ascertained and not provided for by the company.

f. Type of Audit Qualification : Qualified Opinion

g. Frequency of qualification : First Time

h. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views : Nil

e. For Audit Qualification(s) where the impact is not quantified by the auditor:

i) Management's estimation on the impact of audit qualification : NA

(ii) If management is unable to estimate the impact, reasons for the same : ----

It is consistent business practices and mutual understanding with MSME vendors, no interest has been demanded or charged by the suppliers.

(iii) Auditor's' Comments on :

With regard to the observation on non-provision of interest under Section 16 of the MSMED Act, 2006, the management submits that, based on consistent business practices and mutual understanding with MSME vendors, no interest has been demanded or charged by the suppliers. Accordingly, no provision for interest has been considered necessary in the financial statements.

For Sumeet Industries Limited (under CIRP)

PRATIK RAJESH JAJU

ABHISHEK MAHENDRA PRASAD

Digitally signed by ABHISHEK MAHENDRA PRASAD
DN: c=IN, o=Personal, postalCode=395010, st=Gujarat, serialNumber=0FCED45511BBEF7469819214BBBFE3910FD46802A5D2DE90A045FB5CF0816BD9, cn=ABHISHEK MAHENDRA PRASAD
Date: 2025.04.24 17:42:22 +05'30'

SAURAV SANTOSH DUGAR

Digitally signed by SAURAV SANTOSH DUGAR
Date: 2025.04.24 17:53:35 +05'30'

Mr. Pratik R Jaju	**Mr. Abhishek Prasad**	**Saurav Santosh Dugar**
Mg. Director	**CFO**	**Chairman of Audit Committee**

Place : Surat
Date : 24.04.2025

Refer our Independent Auditor's Report dated 24th April, 2025 on the Consolidated Financial Statements of the Company.

FOR H T K S & CO.
CHARTERED ACCOUNTANTS

HARISHANKAR R TOSNIWAL

Digitally signed by HARISHANKAR R TOSNIWAL
Date: 2025.04.24 18:11:25 +05'30'

CA. HARISHANKAR TOSNIWAL
PARTNER
FRN : 0111032W
M.NO. 055043

Place: Surat
Date : 24.04.2025