

# SHRI KRISHNA PRASADAM LIMITED

B-2/11, Mohan Cooperative, Industrial Estate, New Delhi -110044

CIN: L70200DL2009PLC190708 | Website: <https://shrikrishnaprasadam.in/>

Email: [csskpl121@gmail.com](mailto:csskpl121@gmail.com) | Phone: +91 98704 14164

02<sup>nd</sup> January, 2026

To,

**BSE Limited**

**Listing Department**

Phiroze Jeejeebhoy Towers, Dalal

Street, Mumbai-400001,

Maharashtra, India.

**BSE Security Code: 537954**

**Ref: Regulations 30 and 33 of the SEBI (LODR) Regulations, 2015 - Outcome of the Board Meeting.**

**Subject: Unaudited financial results and Limited Review Reports of the Statutory Auditors for the period from September 30, 2023 to June 30, 2025.**

Dear Sir/Madam,

In compliance with Regulation 30 of the SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors at its Meeting held today i.e. January 02, 2026, have, *inter-alia*, consider and re-adopted the unaudited financial results and Limited Review Report dated 24/08/2025 issued by the Statutory Auditor of the Company for the following quarters:

1. Unaudited financial result for the second quarter ended on September 30, 2023.
2. Unaudited financial result for the third quarter ended on December 31, 2023.
3. Audited financial results for the fourth quarter and financial year ended on March 31, 2024.
4. Unaudited financial result for the first quarter ended on June 30, 2024.
5. Unaudited financial result for the second quarter ended on September 30, 2024.
6. Unaudited financial result for the third quarter ended on December 31, 2024.
7. Audited financial results for the fourth quarter and financial year ended on March 31, 2025.
8. Unaudited financial result for the first quarter ended on June 30, 2025.

The copies of the unaudited financial results along with Limited Review Reports of the Statutory Auditors are enclosed herewith for your records.

The meeting of the Board commenced at 11:00 a.m. and concluded at 5:35 p.m.

You are requested to take the same on your records.

**For Shri Krishna Prasadam Limited**

**Garvita Gaba**

Company Secretary & Compliance Officer Date:

02/01/2026

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**INDEPENDENT AUDITOR'S REPORT**

TO

**THE MEMBERS OF**

**SHRI KRISHNA PRASADAM LIMITED**

**CIN: L70200DL2009PLC190708**

**Report on Standalone financial Statements**

We have audited the accompanying standalone financial statements of **SHRI KRISHNA PRASADAM LIMITED** ('the Company'), which comprise the balance sheet as at March 31, 2025, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flow 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 standalone 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its Loss (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

**Basis for Opinion**

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.



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## Key Audit Matters

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

## Emphasis of Matter

We draw attention of the following matters in the financial statement which describes that effect on the financial statement of the company. Our opinion is not modified in respect of followings matters.

1. "Shri Krishna Prasadam Limited" was admitted into Insolvency Resolution Process (CIRP) by Hon'ble National Company Law Tribunal, New Delhi, Bench VI (NCLT) vide its order dated 14.03.2022 (order was received through email on 21.03.2022), and Mr. Jaswant Singh, having registration no. IBBI/IPA-002/IP-N00372/2017-2018/11135 was appointed as an Interim Resolution Professional by the National Company Law Tribunal, New Delhi (COURT NO. VI) vide its order dated 14.03.2022.

2. We draw attention to Note 01 of the financial statements, the balances in respect of such assets as at March 31, 2024, were based solely on the records and representations provided by the management.

During the year under report (2024–25), the management has since carried out physical verification of tangible assets. However, considering the limitation faced in the previous year, users of the financial statements are advised to consider this matter in relation to the opening balances of property, plant, and equipment. Our opinion is not modified in respect of this matter.

3. We draw attention to the following matters, which were also reported in the audit report for the year ended March 31, 2024:

### 1. Physical Verification of Inventories:

In the previous year, physical verification of inventories could not be carried out. Considering the elapsed period of more than five years, such inventories are considered perished as per the company's records.



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## **2. Transactions with Creditors and Debtors:**

The company has purchased and sold goods and has settled its creditors and debtors as previously reported; however, complete documentary evidence to substantiate these transactions was not available..

During the year ended March 31, 2025, the new management has reviewed and rearranged the balances related to other current assets, inventories, receivables, borrowings, and other current liabilities. Certain items have been written off either partially or in full on the basis that they are no longer relevant, recoverable, or payable as per their assessment.

We emphasize that such rearrangement and write-offs have been made by the new management based on their evaluation, and the financial statements reflect these adjustments accordingly.

Our conclusion on these matters is as per our audit procedures performed for the current year. We have relied on the representations and explanations provided by the management regarding the status and realizability of these balances.

Our opinion is not modified in respect of above matters.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance Report, and Shareholder 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 no material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.





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## **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

That Board of Directors is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the 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:



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- 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
  - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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, make 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) evaluating the effect of any identified misstatements in the standalone financial statements.



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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 benefits of public interest such communication.

### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure A**, a statement on the matters specified in the paragraph 3 and 4 of the Order.
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 purpose of our audit.
  - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c. The Balance Sheet, the Statement of Profit and Loss, Statement of Changes in Equity and Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account;
  - d. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act read with section 469 of the

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companies act and rule 7 of the Companies (Accounts) Rules 2014;

- e. On the basis of written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “**Annexure B**”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls over financial reporting.
- 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 to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - ii. 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, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Company or
  - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- b. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any persons or entities, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall:
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Funding Party or
  - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- c. Based on audit procedures which we 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) contain any material mis-statement.
- iii. No Dividend is declared or paid by the company during the year.
- iv. Provision to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2024, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is applicable for the financial year ended March 31, 2025 and properly maintained by the company.

Place: Indore  
Date: 08-08-2025

For **A K P S & COMPANY**  
Chartered Accountants  
FRN: 009710C



**CA Dr. Ashok Pahwa**  
Partner  
M No-077665  
UDIN-25077665BMOENQ7745



**SHRI KRISHNA PRASADAM LIMITED**  
(CIN: L70200DL2009PLC190708)  
B-2/11, Mohan Cooperative, Industrial Estate, New Delhi –110044  
Email: cskpl121@gmail.com | Phone: +91 98704 14164  
**STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST March, 2025**

(Rs. in Lakhs)

| S.No.    | PARTICULARS                          | Audited                |                        |
|----------|--------------------------------------|------------------------|------------------------|
|          |                                      | AS AT 31ST MARCH, 2025 | AS AT 31ST MARCH, 2024 |
| <b>A</b> | <b>ASSETS</b>                        |                        |                        |
| <b>1</b> | <b>Non-Current Assets</b>            |                        |                        |
|          | i) Property, Plant and Equipment     | 0.14                   | 0.20                   |
|          | ii) Capital Work In Progress         | -                      | -                      |
|          | iii) Intangible Assets               | -                      | -                      |
|          | iv) Financial Assets                 |                        |                        |
|          | (a) Other Financial Assets           | -                      | -                      |
|          | v) Deferred Tax Asset                | 0.06                   | 0.06                   |
|          | vi) Recoverable From Tax Authorities | -                      | 1.69                   |
|          | vii) Other Non-Current Assets        | -                      | 849.44                 |
|          | Sub Total of Non-Current Assets      | 0.20                   | 851.39                 |
|          | <b>Current Assets</b>                |                        |                        |
| <b>2</b> | i) Inventories                       | -                      | 465.12                 |
|          | ii) Financial Assets                 | -                      | -                      |
|          | (a) Investments                      | -                      | -                      |
|          | iii) Trade receivables               | -                      | 46.59                  |
|          | iv) Cash and cash equivalents        | 0.57                   | 3.24                   |
|          | Bank Balances other than above       | -                      | -                      |
|          | v) Other current assets              | 0.50                   | -                      |
|          | Sub Total of Current Assets          | 1.07                   | 514.95                 |
|          | <b>TOTAL ASSETS</b>                  | <b>1.27</b>            | <b>1,366.34</b>        |
| <b>B</b> | <b>EQUITY AND LIABILITIES</b>        |                        |                        |
| <b>1</b> | <b>Equity</b>                        |                        |                        |
|          | i) Share Capital                     | 1,010.00               | 1,010.00               |
|          | ii) Other Equity                     | (1,017.62)             | 256.79                 |
|          | Sub Total of Share Holders' Fund     | (7.62)                 | 1,266.79               |
| <b>2</b> | <b>Non Current Liabilities</b>       |                        |                        |
|          | i) Financial Liabilities             |                        |                        |
|          | (a) Borrowings                       | 6.47                   | 98.74                  |
|          | ii) Trade payables                   | -                      | -                      |
|          | iii) Employee Benefit Provisions     | -                      | -                      |
|          | iv) Deferred Tax Liabilities         | -                      | -                      |
|          | v) Liabilities for Income Tax        | -                      | -                      |
|          | Sub Total of Non Current Liabilities | 6.47                   | 98.74                  |
| <b>3</b> | <b>Current Liabilities</b>           |                        |                        |
|          | i) Financial liabilities             |                        |                        |
|          | (a) Borrowings                       | -                      | -                      |
|          | ii) Trade payables                   | -                      | -                      |
|          | ii) Other Financial liabilities      | 2.42                   | 0.41                   |
|          | iii) Provisions                      | -                      | 0.40                   |
|          | Sub Total of Current Liabilities     | 2.42                   | 0.81                   |
|          | <b>TOTAL LIABILITIES</b>             | <b>1.27</b>            | <b>1,366.34</b>        |

For and on behalf of the Board of Directors



Shubham Agarwal  
Managing Director  
DIN: 07228629



| SHRI KRISHNA PRASADAM LIMITED<br>(CIN: L70200DL2009PLC190708)<br>B-2/11, Mohan Cooperative, Industrial Estate, New Delhi -110044<br>Statement of Unaudited Financial Results For the Year Quarter Ended 31st March 2025<br>(Rs. In Lakhs) |   |                       |                         |                       |                     |                     |
|---|---|-----------------------|-------------------------|-----------------------|---------------------|---------------------|
| Sr. No.   | Particulars<br>(Refer Notes Below)  | Quarter Ended         |                         |                       | For the Year Ended  |                     |
|   |   | 31-03-2025<br>Audited | 31-12-2024<br>Unaudited | 31-03-2024<br>Audited | 31-03-25<br>Audited | 31-03-24<br>Audited |
|   |   |                       |                         |                       |                     |                     |
| I   | Net Revenue from Operations   | 0.00                  | 0.00                    | 0.00                  | 0.00                | 0.00                |
| II  | Other Income  | 0.00                  | 0.00                    | 0.00                  | 0.00                | 0.29                |
| III   | Total Income from operations (I and II)   | 0.00                  | 0.00                    | 0.00                  | 0.00                | 0.29                |
|   |   |                       |                         |                       |                     |                     |
|   | Expenses  |                       |                         |                       |                     |                     |
|   | a. Cost of Material Consumed  | 0.00                  | 0.00                    | 0.00                  | 0.00                | 0.00                |
|   | b. Purchase of Traded Goods/Stock-in Trade  | 0.00                  | 0.00                    | 0.00                  | 0.00                | 0.00                |
|   | c. Changes in inventories of finished goods, work-in-progress and stock -in-trade | 0.00                  | 0.00                    | 0.00                  | 0.00                | 0.00                |
|   | d. Employee benefits expense  | 0.00                  | 0.00                    | 0.78                  | 0.00                | 0.69                |
|   | e. Finance Cost   | 0.00                  | 0.00                    | 0.00                  | 0.00                | 0.00                |
|   | f. Depreciation and Amortization expense  | 0.21                  | 0.00                    | 0.00                  | 0.21                | 0.00                |
|   | g. Other Expenses   | 1239.53               | 1.00                    | 0.15                  | 1275.39             | 0.96                |
| IV  | Total Expenses  | 1239.73               | 1.00                    | 0.93                  | 1275.59             | 1.65                |
|   |   |                       |                         |                       |                     |                     |
| V   | Profit / (Loss) before exceptional items (III - IV)                               | (1239.73)             | (1.00)                  | (0.93)                | (1275.59)           | (1.36)              |
| VI  | Exceptional Items - Expenditure / (Income)  | 0.00                  | 0.00                    | 0.00                  | 0.00                | 0.00                |
| VII   | Profit / (Loss) before tax (V-VI)   | (1239.73)             | (1.00)                  | (0.93)                | (1275.59)           | (1.36)              |
| VIII  | Tax Expense   |                       |                         |                       |                     |                     |
|   | a) Current tax  | (0.19)                | 0.00                    | 0.00                  | (0.19)              | 0.00                |
|   | b) Deferred tax   | 0.00                  | 0.00                    | 0.00                  | 0.00                | 0.00                |
| IX  | Profit / (Loss) from the continuing operations (VII-VIII)                         | (1239.55)             | (1.00)                  | (0.93)                | (1275.41)           | (1.36)              |
|   |   |                       |                         |                       |                     |                     |
| X   | Profit / (Loss) from the discontinuing operations                                 | 0.00                  | 0.00                    | 0.00                  | 0.00                | 0.00                |
|   |   |                       |                         |                       |                     |                     |
| XI  | Tax Expense discontinuing operations  | 0.00                  | 0.00                    | 0.00                  | 0.00                | 0.00                |
|   |   |                       |                         |                       |                     |                     |
| XII   | Profit / (Loss) from the discontinuing operations (after tax) (X-XI)              | 0.00                  | 0.00                    | 0.00                  | 0.00                | 0.00                |







**SHRI KRISHNA PRASADAM LIMITED**  
Statement of Cash Flow For Period Ending 31st MARCH 2025

(Rs. In Lakhs)

| S. No    | Particulars  | For Period ending<br>31-March-2025 | For Period ending<br>31-March-2024 |
|----------|--|------------------------------------|------------------------------------|
| <b>A</b> | <b>Cash Flow From Operating Activity</b>                             |                                    |                                    |
| a        | Net Profit / (Loss) After Tax  | (1,275.41)                         | (1.36)                             |
| b        | <u>Adjustments for</u>   |                                    |                                    |
|          | Depreciation and Amortisation  | 0.21                               | -                                  |
|          | Finance Costs  | -                                  | -                                  |
|          | Interest Income  | -                                  | (0.29)                             |
|          | Other Comprehensive Income   | -                                  | -                                  |
|          | Deferred Tax   | -                                  | -                                  |
| c        | Operating profit / (loss) before working capital changes             | (1,275.20)                         | (1.65)                             |
| d        | Changes in working capital   |                                    |                                    |
| e        | Adjustments for (increase) / decrease in operating assets            |                                    |                                    |
|          | Changes in value of assets   | 1,362.34                           | -                                  |
|          | Inventories  | -                                  | -                                  |
|          | Financial Assets   | -                                  | 23.36                              |
|          | Trade Receivable   | -                                  | (46.59)                            |
|          | Other Bank Balances  | -                                  | -                                  |
|          | Other Current and non current Assets                                 | -                                  | -                                  |
| f        | Adjustments for increase / (decrease) in operating liabilities       |                                    |                                    |
|          | Changes in Value of Liabilities                                      | (92.77)                            | -                                  |
|          | Trade Payables   | -                                  | -                                  |
|          | Other Current Liabilities  | 1.61                               | (0.50)                             |
|          | <b>Net cash flow from / (used in) operating Activities (A)</b>       | <b>(4.02)</b>                      | <b>(25.38)</b>                     |
| <b>B</b> | <b>Cash Flow From Investing Activity</b>                             |                                    |                                    |
| a        | Investment in Capital Expenditure                                    | (0.15)                             | -                                  |
| d        | Interest Income  | -                                  | 0.29                               |
|          | <b>Net cash flow from / (used in) Investing Activities (B)</b>       | <b>(0.15)</b>                      | <b>0.29</b>                        |
| <b>C</b> | <b>Cash Flow From Financing Activity</b>                             |                                    |                                    |
| a        | Proceeds From Equity Shares / Preference Shares                      | -                                  | 27.81                              |
| b        | Proceeds From Borrowings   | 0.50                               | -                                  |
| c        | Finance Cost   | -                                  | -                                  |
| e        | Proceeds From Other Equity   | 1.00                               | -                                  |
|          | <b>Net cash flow from / (used in) Financing Activities (C)</b>       | <b>1.50</b>                        | <b>27.81</b>                       |
| <b>D</b> | <b>Net increase / decrease in cash &amp; cash equivalent (A+B+C)</b> | <b>(2.67)</b>                      | <b>2.73</b>                        |
| <b>E</b> | <b>Cash &amp; Cash Equivalent at the Beginning of Year</b>           | <b>3.24</b>                        | <b>0.51</b>                        |
|          | <b>Cash &amp; Cash Equivalent at the End of Year (D+E)</b>           | <b>0.57</b>                        | <b>3.24</b>                        |

For and on behalf of the Board of Directors

**SHRI KRISHNA PRASADAM LIMITED**



Shubham Agarwal  
Managing Director  
DIN: 07228629