

ANNUAL AUDIT REPORT

FOR

FINANCIAL YEAR
2024-2025

OF

WELDOR CNC MACHINES LIMITED

Auditor

M/s. SUNIT M CHHATBAR & CO.
Chartered Accountants
Gokul, Govind nagar St No 4, Gandhigram,
Rajkot, Gujarat, India - 360007.

**WELDOR®****CNC MACHINES LIMITED**

FORMING THE FUTURE

WELDOR CNC MACHINES LIMITED

GSTIN: 24AADCW9864G1ZX | CIN: U28229GJ2024PLC157041

PANEL BENDER | HYBRID PRESS BRAKE | CNC HYDRAULIC PRESS BRAKE | CNC V-GROOVING MACHINE | PLATE ROLLING MACHINE (NC/CNC)
SECTION BENDING MACHINE (NC/CNC) | NC PIPE PUNCHING MACHINE | CNC TURRET PUNCH PRESS (RETROFIT - AMADA)**BOARD'S REPORT**

To the Members

WELDOR CNC MACHINES LIMITED**[CIN: U82990GJ2024PTC148641]**

Your Directors have pleasure in submitting their 01st Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2025.

FINANCIAL RESULTS

<i>(Amount Rs. In Lakhs)</i>	
Particulars	For the year ended on 31 st March, 2025
Net Sales /Income from Business Operations	357.47
Other Income	0.07
Total Income	357.54
Profit before Finance Charges, Tax, Depreciation/ Amortization (PBITDA)	94.4
Less: Interest & Finance Charges	--
Profit before Depreciation and Amortization (PBTDA)	94.4
Less: Depreciation	6.36
Net Profit / (Loss) before Taxation (PBT)	88.04
Less Current Income Tax	23.67
Less Previous year adjustment of Income Tax	--
Less Deferred Tax	1.51
Net Profit / (Loss) after Taxation (PAT)	65.89
Surplus brought forward from Previous year	--
Balance available for appropriation	151.47
Amount transferred to General Reserve	--
Dividend (including Interim if any and final)	--
Dividend Tax	--
Balance carried to Balance Sheet	151.47
Earnings per share (Basic)	15.15
Earnings per Share (Diluted)	15.15

DIVIDEND

During the year, directors have decided not to declare any dividend due to conservation of profit.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

There is no unclaimed/unpaid Dividend within the meaning of the provisions of Section 205C of the Companies Act, 1956 / 125 of the Companies Act, 2013.

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The Company is engaged in the business of Making CNC Machinery. As this is the first year of the Company, the Company has earned any income from business from operation of Rs. 3,57,47,000/-.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

There were no significant or material orders passed by any governing authority of the Company including regulators, courts or tribunals which could impact the going concern status and Company's operations in future.

STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has adequate system of internal control commensurate with its size and nature of its business to safeguard and protect from loss, unauthorized use or disposition of its assets. All the transactions are properly authorized, recorded and reported to the Management. The Company is following all the applicable Accounting Standards for properly maintaining the books of accounts and reporting financial statements. The Management of the Company checks and verifies the internal control and monitors them in accordance with policy adopted by the Company.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

The Board wish to inform the members that there are no material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The information pertaining to conservation of energy, technology absorption, Foreign exchange Earnings and outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 are not required to be furnished by the Company due to the nature of Company's activities. There is neither technology absorption nor any expenditure on account of research and development. There is neither import expenditure nor export income during the year under review.

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In challenging and competitive environment, strategies for mitigating inherent risks in accomplishing the growth plans of the Company are imperative. The common risks inter alia are: changing Regulatory framework, Competition, Market risk, Business Risk, which inter-alia, further includes production risk, financial risk, political risk, fidelity risk, legal risk, technology obsolescence, investments, retention of talent and expansion of facilities. As a matter of policy, these risks are assessed and identified major risks which may threaten the existence of the Company and appropriate steps are taken by the management of the Company to mitigate the same.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

During the year under report, the Company has not given loan and advances and also not made investments during the year under review was per the compliances of Section 186 of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

During the year under review, there is no contract or arrangements with related parties as defined under Section 188 of the Companies Act, 2013.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

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The Annual Return, pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is required to be published on Company's website, if any. The company does not have any website and hence, the annual return has not been published.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company had 04(Four) board meetings during the financial year under review.

DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:—

- (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) 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.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The does not have any Subsidiary/ Joint Venture/Associate Company.

DEPOSITS

The Company has not accepted any deposits from the public.

DIRECTORS

During the period under review, there is no change in board of directors of the company. Further there was no Director who got re-elected/reappointed during the year under review.

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The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

STATUTORY AUDITORS

The Company had proposed to re-appoint M/s Sunit M Chhatbar & Co., Chartered Accountant (Firm Registration No. 141068W), as the Statutory Auditors of the Company, subject to the approval of the members, to hold the office from the conclusion of 1st Annual General Meeting till the conclusion of 6th Annual General Meeting of the Company, in compliance with the provision of Section 139[1] of the Companies Act, 2013. The Company has received a certificate from the M/s Ashesh Alkesh & Co in accordance with the provisions of Section 141 of the Companies Act, 2013.

SECRETARIAL STANDARDS

The Company has complied with applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with applicable Rules is not applicable to the Company.

SHARES

The company has allotted 15,00,623 shares of Rs. 10/- each towards the subscription of shares as per Memorandum of Association of Company during the year under review

a. BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

b. SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

c. BONUS SHARES

No Bonus Shares were issued during the year under review.

d. EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

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The Company has zero tolerance for sexual harassment at workplace and the company has, in place, a Policy for prevention of Sexual Harassment at the Workplace in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. The 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. The following is a summary of sexual harassment complaints received and disposed of during the year:

- (a) Number of complaints pending at the beginning of the year: Nil
- (b) Number of complaints received during the year: Nil
- (c) Number of complaints disposed off during the year: Nil
- (d) Number of cases pending at the end of the year: Nil

No cases of child labour, forced labour, involuntary labour and discriminatory employment were reported in the last financial year.

FRAUD REPORTING

There were no cases of frauds reported by auditors under sub-section (12) of section 143 to the Board other than those which are reportable to the Central Government.

COMPLIANCE WITH THE PROVISIONS RELATING TO THE MATERNITY BENEFITS ACT, 1961

The company has complied with the provisions relating to the Maternity Benefit Act, 1961 during the year under review

ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on Behalf of the Board of Directors

Place: Ahmedabad
Date: 08th September 2025

Maheshkumar Vaghela
Chairman
DIN: 01642816

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INDEPENDENT AUDITOR'S REPORT

To the Members of
WELDOR CNC MACHINES LIMITED

I. Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **WELDOR CNC MACHINES LIMITED** Company ("the Company"), which comprise the balance sheet as at 31st March, 2025, the statement of profit and loss for the year end and the statement of cash flows for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025 and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the 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 statements 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we provide a separate opinion on these matter. We have nothing to communicate in this regard.

Information Other than the 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, but does not include the Financial Statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated 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, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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



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Auditor's Responsibilities for the Audit of the Financial Statements

1. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
2. 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.
3. 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.
4. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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



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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.

II. Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, 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 paragraphs 3 and 4 of the Order, to extent applicable.
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 and the Cash Flow Statement 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.
 - 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"
 - 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 does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there



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- were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (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.
- v. No dividend declared or paid during the year by the Company. So reporting under this clause is not required.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has not a feature of recording audit trail (edit log) facility and the same has operated throughout the year.

Place: Rajkot
Date: 08/09/2025

For, SUNIT M CHHATBAR & CO.

Chartered Accountants

FRN No. 141068W



CA Sunit M Chhatbar

Proprietor

M. No. 166095

UDIN: 25166095BMNTLD8904

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"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under 'Report on Other Legal & Regulatory Requirement' section of our report to the members of **WELDOR CNC MACHINES LIMITED** of even date:

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- i. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The Company has maintained proper records showing full particulars of Intangible Assets;

(b) The Company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner over a period of time, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain items of Property, Plant and Equipment's were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

(d) As explained to us, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year, hence reporting under this clause is not required.

(e) According to the information and explanations given to us, no proceedings have been initiated or are pending against the company under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder, hence reporting under this clause is not required.
- ii. (a) As explained to us, the inventory has been physically verified at reasonable intervals during the year by the management. The discrepancies noticed on verification between the physical stocks and the book records were not exceeding 10% in aggregate for each class of Inventory. The discrepancies have been properly dealt with in the books of accounts.

(b) As explained to us, the Company has been sanctioned with the working capital from Union Bank of India.



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- iii. According to the information and explanations given to us and based on the audit procedures conducted, the company has not made any investments in or provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.
- iv. In our opinion and according to information and explanation given to us, the company has not given any Corporate Guarantee to a financial institution for the loans taken by the directors. Thus the provisions of section 185 and 186 of The Companies Act, 2013 in respect of loans and advances given, investment made and guarantees and securities given to directors including entities in which they are interested are not applicable to the company.
- v. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.
- vi. In our opinion and according to the information and explanations given to us, maintenance of cost records has been specified by the Central Government under sub- section (1) of section 148 of Companies Act is not applicable, hence reporting under this clause is not required.
- vii. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Income-Tax, GST, Cess and any other statutory dues with the appropriate authorities.
- (b) According to the information and explanation given to us and the records of the company examined by us, there are no dues outstanding on account of any dispute.
- viii. According to the information and explanation given to us and the records of the company examined by us, there are no any transactions which are not recorded in the books of accounts and disclosed or surrendered as income during the year in the tax assessment under the Income Tax Act, 1961. Accordingly, paragraph 3 (viii) of the order is not applicable.
- ix. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender. Accordingly, reporting under this clause is not required.
- (b) According to the information and explanation given to us, the company has not been declared as a wilful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanation given to us, the company has utilized the amount of term loans for the purpose for which they were obtained;



SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot - 360007

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Mo. 9033927693

- (d) According to the information and explanation given to us, the company has not utilized the short term funds for long term purpose.
- (e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. (a) During the year, the Company has not raised any funds through Initial Public offer or Further Public Offer (Including debt instruments). Accordingly, reporting under clause X(a) of paragraph 3 of the Order does not arise.
- (b) According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, reporting under this clause is not required.
- xi. (a) Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the year.
- (b) Based upon the audit procedures performed and according to the information and explanations given to us, as no fraud has been noticed during the year.
- (c) Based upon the audit procedures performed and according to the information and explanations given to us, No whistle-blower complaints has been received by the company during the year.
- xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
- xiii. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. (a) In our opinion the company has an adequate internal audit system commensurate with the size and the nature of its business.



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(b) Internal audit reports have not been considered as the company was not required to appoint an internal auditor during the year under audit, covering the period up to 31st March, 2025.

- xv. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
- xvi. (a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
- (b) According to the information and explanations given to us and based on our examination of the records of the company, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the reserve Bank of India Act, 1934.
- (c) In our opinion, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) In our opinion, the Company is not a Core Investment Company (CIC) hence reporting under this clause is not required.
- xvii. According to the information and explanations given to us and based on our examination of the records of the company, the Company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii. According to the information and explanations given to us and based on our examination of the records of the company, there is no resignation of Statutory Auditors during the year.
- xix. No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.
- xx. According to the information and explanations given to us and based on our examination of the records of the company, the provisions of section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility (CSR) became applicable to the company during the current financial year. However, since the requirement to spend the prescribed amount on CSR activities arises in the subsequent financial year, no amount was required to be spent during the current financial year. Accordingly, the reporting under clause 3(xx)(a) and 3(xx)(b) of the Order is not applicable for the year under audit.



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- xxi. According to the information and explanations given to us and based on our examination of the records of the company, Company is not required to prepare Consolidated Financial Statements. Accordingly, reporting under this clause is not required.

Place: Rajkot

Date: 08/09/2025

For, SUNIT M CHHATBAR & CO.

Chartered Accountants

FRN No. 141068W



A handwritten signature in blue ink, appearing to read "Sunit M Chhatbar".

CA Sunit M Chhatbar

Proprietor

M. No. 166095

UDIN: 25166095BMNTLD8904

SUNIT M CHHATBAR & CO

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"Annexure B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of **WELDOR CNC MACHINES LIMITED** of even date) **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **WELDOR CNC MACHINES LIMITED** ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



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Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the AS financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For, SUNIT M CHHATBAR & CO.

Chartered Accountants

FRN No. 141068W



CA Sunit M Chhatbar

Proprietor

M. No. 166095

UDIN: 25166095BMNTLD8904

Place: Rajkot

Date: 08/09/2025

WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**BALANCE SHEET AS AT 31/03/2025**

(Amount in INR Lakh)

Particulars	Note No.	Figures as at the end of current reporting period - 31-03-2025
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1	150.06
(b) Reserves and Surplus	2	216.11
(c) Money received against Share Warrants		-
(2) Share Application Money Pending Allotment		-
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	3	149.82
(b) Deferred Tax Liabilities (Net)		-
(c) Other Long Term Liabilities	4	-
(d) Long-Term Provisions	5	-
(4) Current Liabilities		
(a) Short-Term Borrowings	6	87.82
(b) Trade Payables -	7	-
(A) Total outstanding dues of MSME		-
(B) Total outstanding dues of Other than MSME		457.45
(c) Other Current Liabilities	8	267.47
(d) Short-Term Provisions	9	105.01
Total Equity and Liabilities		1,433.75
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets	10	-
(i) Property, Plant and Equipment		187.65
(ii) Intangible Assets		-
(iii) Capital Work-In-Progress		-
(iv) Intangible Assets Under Development		-
(b) Non-Current Investments	11	85.73
(c) Deferred Tax Assets (Net)		1.51
(d) Long-term Loans and Advances	12	14.11
(e) Other Non-Current Assets	13	-
(2) Current Assets		
(a) Current Investments	14	-
(b) Inventories	15	384.00
(c) Trade Receivables	16	483.13
(d) Cash and Cash Equivalents	17	208.42
(e) Short-Term Loans and Advances	18	-
(f) Other Current Assets	19	69.20
Total Assets		1,433.75

Contingent Liabilities and Commitments

20

See accompanying notes to the Financial Statements

For and on Behalf of the Board of Directors of

WELDOR CNC MACHINES LIMITED**WELDOR CNC MACHINES LIMITED***Mahesh G. Vaghela***DIRECTOR**MAHESHKUMAR GORDHANDAS VAGHELA
Director, DIN No - 01642816Place : Rajkot
Date : 08/09/2025

As per our report of even date.

For SUNIT M CHHATBAR & CO.

Chartered Accountants

Firm's Registration No. - 141068W

*ceef*

(CA Sunit M Chhatbar)

Proprietor

NIKUNJ MAHESHKUMAR VAGHELA
Director, DIN No - 10870838

Membership No. - 166095

UDIN : 25166095BMNTLD8904

Place : Rajkot

Date : 08/09/2025

WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2025**

(Amount in INR Lakh)

Particulars	Note No.	Figures for the current reporting period - 31-03-2025
I Revenue From Operations	A	357.47
II Other Income	B	0.07
III Total Income (I+II)	-	357.54
IV EXPENSES:		
Cost of Materials Consumed	C	-
Purchase of Stock-in-Trade	D	124.93
Change in inventory of finished goods	E	94.59
Change in inventory of Work-in-progress & Stock-in-Trade	F	-
Employee Benefits Expenses	G	27.55
Finance costs	H	1.75
Depreciation and amortization expenses	I	6.36
Other Expenses	J	14.32
IV Total expenses	-	269.49
V Profit/(Loss) before exceptional items and tax	(III-IV)	88.04
VI Exceptional Items	K	-
VII Profit before extraordinary items and tax	(V + VI)	88.04
VIII Extraordinary items	L	-
IX Profit/(Loss) before tax	(VII-VIII)	88.04
X Tax expense: -		
(1) Current Tax		23.67
(2) MAT Credit Entitlement		-
(3) Deferred Tax Assets / (Liabilities)	DTA/(DTL)	1.51
XI Profit/(Loss) for the period from continuing operation	(IX-X)	65.89
XII Profit/(Loss) for discontinued operation		-
XIII Tax expenses of discontinued operations		-
XIV Profit/(Loss) form Discontinued operation (after tax)	(XII-XIII)	-
XV Profit/(Loss) for the period	(XI+XIV)	65.89
XVI Earnings per equity share:		
(1) Basic	In Rs.	0.44
(2) Diluted	In Rs.	0.44

See accompanying notes to the Financial Statements

For and on Behalf of the Board of Directors of
WELDOR CNC MACHINES LIMITED**WELDOR CNC MACHINES LIMITED***Mahesh G. Vaghela***DIRECTOR**MAHESHKUMAR GORDHANDAS VAGHELA
Director, DIN No - 01642816

Place : Rajkot

Date : 08/09/2025

As per our report of even date.
For SUNIT M CHHATBAR & CO.
Chartered Accountants
Firm's Registration No. - 141068W*Sunit M Chhatbar*NIKUNJ MAHESHKUMAR VAGHELA
Director, DIN No - 10870838CA Sunit M Chhatbar)
Proprietor
Membership No. - 166095
UDIN : 25166095BMNTLD8904

Place : Rajkot

Date : 08/09/2025

WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**Cash Flow Statement as on 31/03/2025**

Particulars	Amount in Lakh	
	INR	INR
A : CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax		88.04
Add : Depreciation	6.36	
Add : Loss on sale of Assets	-	
Add : Interest expense	1.75	
Add : Others if any	-	8.10
Less : Interest income	0.07	
Less : Profit on sale of Assets	-	
Less : Others if any	-	0.07
Operating profit before working capital changes		96.08
Adjustments for:		
Decrease/(Increase) in Receivables	(483.13)	
Decrease/(Increase) in Inventories	(384.00)	
Increase/(Decrease) in Payables	829.93	(37.20)
Cash generated from operations		58.88
Income Tax paid		(23.67)
Cash flow before extraordinary item		35.21
Proceeds from earthquake disaster settlement		-
Net Cash flow from Operating activities		35.21
B : CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(194.00)	
Sale of Fixed Assets	-	
Increase in Long & Short Term Advances & Investment	(85.73)	
Increase in other Current & NON Current Assets	(83.31)	
Less : Interest income	0.07	
Net Cash used in Investing activities		(362.98)
C : CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of share capital	150.06	
Proceeds from Long term Borrowings	149.82	
Proceeds from Short term Borrowings	87.82	
Proceeds from Reserves	150.23	
Interest paid	(1.75)	
Net Cash used in financing activities		536.19
Net increase in Cash & Cash Equivalents		208.42
Cash and Cash equivalents as at 31/03/2024		-
Cash and Cash equivalents as at 31/03/2025		208.42
Cash & Cash Equivalents	As on	
	31/03/2025	31/03/2024
Cash In Hand	17.56	-
Cash at Bank	190.86	-
Cash & Cash equivalents as stated	208.42	-

See accompanying notes to the Financial Statements

For and on Behalf of the Board of Directors of

WELDOR CNC MACHINES LIMITED**WELDOR CNC MACHINES LIMITED***Maheshkumar G. Vaghela***DIRECTOR**

NIKUNJ MAHESHKUMAR VAGHELA

Director, DIN No - 10870838

MAHESHKUMAR GORDHANDAS VAGHELA

Director, DIN No - 01642816

Place : Rajkot

Date : 08/09/2025

As per our report of even date.

For SUNIT M CHHATBAR & CO.

Chartered Accountants

Firm's Registration No. - 141068W

*Sunit M Chhatbar*

Sunit M Chhatbar)

Proprietor

Membership No. - 166095

UDIN : 25166095BMNTLD8904

Place : Rajkot

Date : 08/09/2025

WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

		(Amount in INR Lakh)
Particulars		Figures as at 31/03/2025
Note. ~ 1		
Share Capital		
AUTHORISED SHARE CAPITAL		
15,10,000 Equity Shares of face value of Rs. 10 Each		151.00
ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL		
15,00,600 Equity Shares of face value of Rs. 10 Each		150.06
Total		150.06

(a) Reconciliation of Number of shares at the beginning and at the end of the reporting period :

Particulars	Figures as at 31/03/2025
Number Of Equity Shares as at the beginning of the Financial year	-
Add : Number of Shares Issued during the period	15,006,230.00
Less : Number of Shares Bought Back during the period	-
Number Of Equity Shares as at the end of the financial Years	15,006,230.00

(b) Rights, Preferences and Restrictions attached to Equity Shares :

The company has only one class of equity share having par value of Rs.10 per share. Each holder of the equity share is entitled to one vote per share. Whenever the company declares dividend it will be paid in Indian Rupees.

In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

(c) Details of Shares held by its Holding company & Subsidiaries Company etc. :

SL NO.	Name of the Share Holders	No of Share	% of Share 31/03/2025
	NIL	0	0.00%
Total		0	0.00%

(d) Details of Shareholders holding more than 5% Shares in the company at the end of Reporting Period :

SL NO.	Name of the Share Holders	No of Share	% of Share 31/03/2025
1	Maheshkumar Gordhandas Vaghela	9775840	65.15%
2	Minaben Maheshbhai Vaghela	4356570	29.03%
Total		14132410	94.18%



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

(Amount in INR Lakh)

Figures as at
31/03/2025**Particulars****(e) Details of Shares held by the Promoters at the end of the year 2024-25 :**

SL NO.	Name of the Share Holders	31/03/2025	
		No of Share	% of Total Share
1	Maheshkumar Gordhandas Vaghela	9775840	65.15%
2	Minaben Maheshbhai Vaghela	4356570	29.03%
3	Nikunj Maheshbhai Vaghela	696860	4.64%
Total		14829270	98.82%

NOTE : % change During the Year has been computed with respect to the number at the beginning of the year.**(f) Details of Shares reserved under options and contracts/commitments :**

Particulars		No of Share at
1	ESOPs (Employee Stock Option Plan)	0.00
2	Convertible Debentures	0.00
3	Shareholders Agreement with.....Dated	0.00
Total		0.00

NOTE : Terms and condition if any is mentioned int the Significant accounting policy separately**(g) Details of Shares Issues , Bought Back & Bonus Share Issue - Other than Cash in the Last 5 Years :**

Particulars		Agreegate no of Share
1	Share Issued Other than in Cash	Equity Share
2	Share Bought Back	Equity Share
3	Bonus Share Issued	Equity Share



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sangharli, Gujarat, India, 360024**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025****(Amount in INR Lakh)**

Particulars		Figures as at 31/03/2025
Note. - 2		
Reserves & Surplus		
(a) Capital Reserves		
Opening balance		-
Add : Addition during the year		-
Less : Deduction during the year		-
Closing Balance at the end of of the year	A	-
(b) Capital Redemption Reserve		
Opening balance		-
Add : Addition during the year		-
Less : Deduction during the year		-
Closing Balance at the end of of the year	B	-
(c) Securities Premium		
Opening balance		-
Add : Addition during the year		-
Less : Deduction during the year		-
Closing Balance at the end of of the year	C	-
(d) Debenture Redemption Reserve		
Opening balance		-
Add : Addition during the year		-
Less : Deduction during the year		-
Closing Balance at the end of of the year	D	-
(e) Revaluation Reserve		
Opening balance		-
Add : Addition during the year		-
Less : Deduction during the year		-
Closing Balance at the end of of the year	E	-
(f) Share Options Outstanding Account		
Opening balance		-
Add : Addition during the year		-
Less : Deduction during the year		-
Closing Balance at the end of of the year	F	-
(g) Other :- Capital Subsidy		
Opening balance		-
Add : Addition during the year		-
Less : Deduction during the year		-
Closing Balance at the end of of the year	G	-
(h) Surplus (Statement of Profit & Loss)		
Opening balance		150.23
Add : Net Profit/(Loss) for the current year		65.89
		216.11
Less : Dividend		-
Less : Transfer		-
Less : Bonus Share		-
Closing Balance at the end of of the year	H	216.11
GRAND TOTAL (A+B+C+D+E+F+G+H)		216.11

*Opening Reserve arise from Weldore CNC Machine (Partnership Firm)



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

		(Amount in INR Lakh)
Particulars	Figures as at	31/03/2025
Note. - 3		
Long-Term Borrowing		
Secured Borrowings: -		
(a) Bonds/debentures	-	-
(b) Term Loans - From Banks	29.89	-
Less : Installments Due Within One Year	-	-
(c) Term Loans - From other Parties	119.93	-
Less : Installments Due Within One Year	-	-
(d) Deferred Payment Liabilities	-	-
(e) Deposits	-	-
(f) Loans and advances from Related Parties	-	-
(g) Long term maturities of finance lease obligation	-	-
(h) Other loans advances (specify nature)	-	-
Total Secured Borrowing (A)		149.82
UN-Secured Borrowings: -		
(a) Bonds/debentures	-	-
(b) Term Loans - From Banks	-	-
Less : Installments Due Within One Year	-	-
(c) Term Loans - From other Parties	-	-
Less : Installments Due Within One Year	-	-
(d) Deferred Payment Liabilities	-	-
(e) Deposits	-	-
(f) Loans and advances from Related Parties	-	-
(g) Long term maturities of finance lease obligation	-	-
(i) Other loans advances (specify nature)	-	-
Total UN-Secured Borrowing (B)		-
GRAND TOTAL (A+B)		149.82



CIN - U28229GJ2024PLC157041

"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024

"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**(Amount in INR Lakh)**

Particulars	Figures as at 31/03/2025
-------------	-----------------------------

Note. - 7**Trade Payable****Trade payables as per the Ageing Schedule****[Sub Note -1]**

(A) Total outstanding dues of MSME	-
(B) Total outstanding dues of Other than MSME	457.45

Total	457.45
--------------	---------------

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

	Amount remaining unpaid at the end of each accounting year:	31/03/2025
(a)	Total Outstanding Principal at the end of the year	-
	Total Outstanding Interest at the end of the year	-
	Total Outstanding of MSME	-
(b)	The amount of interest paid by the buyer under MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-
(c)	The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 not paid)	-
(d)	The amount of interest accrued and remaining unpaid at the end of each accounting year.	-
(e)	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of MSMED Act 2006.	-

Note. - 8**Other Current liabilities:**

(a) Current maturities of finance lease obligations	-
(b) Interest accrued but not due on borrowings	-
(c) Interest accrued and due on borrowings;	-
(d) Income received in advance;	-
(e) Unpaid dividends;	-
(f) Application money received for allotment of securities and due for refund and interest accrued	-
(g) Unpaid matured deposits and interest accrued thereon	-
(h) Unpaid matured debentures and interest accrued thereon;	-
(i) Other payables :	-
TDS Payable	0.43
Provident fund A/C	1.36
Consultancy Fee Payable	-
Directors Salary	-
Salary Payable	10.58
Advances from customers	219.88
Loans and advances	1.91
GST Payables	33.20
Professional tax A/C	0.11
Expenses Payable	-

Total	267.47
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WELDOR CNC MACHINES LIMITED
CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024

"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025

		(Amount in INR Lakh)
Particulars	Figures as at 31/03/2025	
Note. - 9		
Short-Term Provisions		
(a) Provisions for Employee Benefits	-	
(b) Other Provisions :		
Provision for Audit Fee	0.65	
Provision for Income Tax	104.36	
Total	105.01	
Note No. - 11		
Non-Current Investments		
Other Investments :		
(a) Investment Property	-	
(b) Investments in Equity Instruments	-	
(c) Investments in Preference Shares	-	
(d) Investments in Government or Trust Securities	-	
(e) Investments in Debentures or Bonds	-	
(f) Investments in Mutual Funds	-	
(g) Investments in Partnership Firms	-	
(h) Other non-current investments (specify nature)	85.73	
Total	85.73	
Aggregate amount of quoted investments and market value	Not Applicable	
Aggregate amount of Unquoted Investment	-	
Aggregate provision for diminution in value of investments.	-	
Note No. - 12		
Long-Term Loans and Advances:		
(a) Capital Advances :		
Secured, considered good;	-	
Unsecured, considered good;	-	
Doubtful	-	
Less : Provision for Doubtful Advances	-	
(b) Loans and advances to related parties :		
Secured, considered good;	-	
Unsecured, considered good;	14.11	
Doubtful	-	
Less : Provision for Doubtful Advances	-	
	14.11	
(c) Other Loans and Advances :		
Secured, considered good;	-	
Unsecured, considered good;	-	
Doubtful	-	
Less : Provision for Doubtful Advances	-	
Total	14.11	



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024

"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025

		(Amount in INR Lakh)
Particulars		Figures as at 31/03/2025
Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties		
S.No	Type of Borrower	Amount outstanding in the nature of Loan - 2024-25
1	Promoters	-
2	Directors	-
3	KMPs	-
4	Related Parties	14.11
Total		14.11

Note No. - 13**Other Non-Current Assets:****(i) Long-term Trade Receivables :****[Sub Note -2]**

- (a) Secured, considered good
- (b) Unsecured, considered good
- (c) Doubtful

(ia) Security Deposit

(ii) MAT Tax Credit

(iii) Others (specify nature)

Total**Note No. - 14****Current Investments**

- (a) Investments in Equity Instruments;
- (b) Investment in Preference Shares;
- (c) Investments in Government or Trust Securities;
- (d) Investments in Debentures or Bonds;
- (e) Investments in Mutual Funds;
- (f) Investments in Partnership Firms;
- (g) Other Investments (specify nature).

Total

The basis of valuation of individual Investments;	Not Applicable
Aggregate amount of quoted Investments and market value thereof	Not Applicable
Aggregate amount of unquoted Investments	-
Aggregate provision made for diminution in value of Investments.	-

Note No. - 15**Inventories**

- (a) Raw Materials;
- (b) Work-in-Progress;
- (c) Finished Goods;
- (d) Stock-in-Trade (In respect of goods acquired for trading);
- (e) Stores and spares;
- (f) Loose tools;
- (g) Goods in Transit - Rawmaterial & Loose Tools
- (h) Others (specify nature).

384.00

Total**384.00**

Method of valuation shall be stated.

As Per Notes on Accounts



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

		(Amount in INR Lakh)
Particulars		Figures as at 31/03/2025
Note No. - 16		
Trade Receivables		
Trade Receivables, as per Ageing Schedules	[Sub Note -2]	
(a) Secured, considered good;		-
(b) Unsecured, considered good;		483.13
(c) Doubtful		-
Total		483.13
Note No. - 17		
Cash and Cash Equivalents		
(a) Balances with banks;		190.86
(b) Cheques, drafts on hand;		-
(c) Cash on hand		17.56
(d) Fixed Deposit with Bank		-
Total		208.42
Fixed deposits with more than twelve months maturity Value is Rs.		Not Applicable
Earmarked balances with banks (for example, for unpaid dividend) shall be separately stated,		Not Applicable
Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments shall be disclosed separately,		Not Applicable
Repatriation restrictions, if any, in respect of cash and bank balances shall be separately stated		Not Applicable
Bank deposits with more than twelve months maturity shall be disclosed separately.		Not Applicable
Note. - 18		
Short-Term Loans and Advances:		
(a) Loans and advances to related parties (giving details thereof);		-
(a) Secured, considered good		-
(b) Unsecured, considered good		-
(c) Doubtful		-
(b) Others (specify nature).		-
Total		-
Note. - 19		
Other Current Assets		
(a) Advances other than capital assets		-
(b) Unclaim TDS		0.03
(c) TDS Receivable		0.01
(d) TCS Receivable		0.69
(e) Advance to creditors		68.46
(f) GST Input		-
Total		69.20



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

		(Amount in INR Lakh)
Particulars		Figures as at 31/03/2025
Note. - 20		
Contingent Liabilities and Commitments		
(i) Contingent liabilities :		
(a) Claims against the company not acknowledged as debt		-
(b) Guarantees excluding financial guarantees		-
(c) Other money for which the company is contingently liable		-
(ii) Commitments :		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for		-
(b) Uncalled liability on shares and other investment partly paid		-
(c) Other (specify nature)		-
Total		-
Note No. - A		
Revenue From Operations		
(a) Sale of Products		357.47
(b) Sale of Services		-
(c) Other operating revenues;		-
Total		357.47
Note No. - B		
Other Income		
(a) Interest Income		0.07
(b) Dividend Income;		-
(c) Net gain/loss on sale of investments;		-
(d) Discount on Purchase		-
(e) Misc Income		-
Total		0.07
Note No. - C		
Cost of Materials Consumed		
Opening Stocks of Raw Material		-
Add: Purchase of Raw Materials		-
Add: Direct Expenses/ Project Exp		-
Add: Freight & Transportation		-
Add: Packing Material		-
Add: Wages / Other Exp		-
Add: Wastage of Goods		-
Less: Closing Stocks of Raw material		-
Total		-



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

Particulars	(Amount in INR Lakh)
	Figures as at 31/03/2025
Note No. - D	
Purchase of Stock-in-Trade	
Purchase of Stock-in-Trade	124.93
Total	124.93
Note No. - E	
Changes in inventories of Finished Goods	
*Opening Stocks of Finished Goods	478.58
Closing Stocks of Finished Goods	384.00
* Opening Stock of Finished Goods acquired Through conversion of Weldor CNC Machine (Partnership Firm)	
Total	94.59
Note No. - F	
Changes in inventories of WIP & Stock-in-Trade	
Changes in Work-in-Progress	
Opening Stocks of Work-in-Progress	-
Closing Stocks of Work-in-Progress	-
Total (A)	-
Changes in Stock-in-Trade	
Opening Stocks of Work-in-Progress	-
Closing Stocks of Work-in-Progress	-
Total (B)	-
GRAND TOTAL (A+B)	-
Note No. - G	
Employee benefits expense	
Salaries and Wages	15.52
Employee PF	1.02
Employer PF	1.02
Professional Tax	0.11
Director Salary	9.36
Staff welfare expenses	0.52
Provident Fund Contribution	-
ESIC Contribution	-
Total	27.55



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

		(Amount in INR Lakh)
Particulars	Figures as at	31/03/2025
Note No. - H		
Finance Cost		
(a) Interest expense;		
(A) Interest Expense on CC		1.30
(B) Interest Expense on TL		0.45
(C) Interest Expense		-
	Total (A)	1.75
(b) Other Borrowing Costs		
(A) Inspection Charges		-
(B) Documentation Charge		-
(C) Loan Processing fee		-
	Total (B)	-
(c) (A) Net Gain/Loss on foreign currency		-
	Total (C)	-
	GRAND TOTAL (A+B+C)	1.75
Note No. - I		
Depreciation & Amotization Expense		
Depreciation shall be classified as:		
(a) Depreciation of Tangible assets		6.36
(b) Amortization of intangible assets		-
	Total	6.36
Note No. - J		
Other Expenses		
(a) PAYMENT to Auditors		
Audit Fee		0.65
OTHER Taxation matters		-
	Total (A)	0.65
(b) Other Exepenses		
Electricity expense		0.65
Factory expense		0.17
Jobwork expense		2.45
Printing & Stationary		0.16
Misc Expenses		0.10
Professional fees		2.23
Service expense		1.34
Transportation expense		0.45
Courier expense		0.06
Digital Signature expense		0.03
Hotel expense		0.02
Late Delivery charge		2.68
Legal fees		0.05
Mobile expense		0.05
Petrol expense		0.22
Recruitment expense		0.06
Tour expense		2.53
Vehicle related expense		0.30
Bank charges		0.13
	Total (B)	13.67
	GRAND TOTAL (A+B)	14.32



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

Particulars	(Amount in INR Lakh)	
	Figures as at	
	31/03/2025	
Note No. - K		
Exceptional Items		
Loss due to fire		-
Voluntary retirement scheme (VRS) expense		-
One-time settlement with lenders		-
Loss / (Gain) on loan waiver		-
Loss on disposal of investment		-
Total		-
Note No. - L		
Extraordinary items		
Loss due to Earthquake		-
Flood damage to inventory and property		-
Cyclone/Storm damage to factories or warehouses		-
Total		-
Note No. - M		
Profit/(Loss) from discontinued operation		
Profit, Profit/(Loss) for discontinued operation		-
Tax expenses of discontinued operations		-
Total		-



WELDOR CNC MACHINES LIMITED
CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024

"SUBNOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025

Sub Note. - 1
Trade Payables Ageing Schedule

Trade Payables Ageing Schedule at the end of the year 2024-25

(Amount in INR Lakh)

Particulars	Outstanding for following periods from due date of payment (2024-25)					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) (a) Micro & Small Enterprises (MSME Payment Rule Applied)	-	-	-	-	-	-
(b) Medium Enterprises (MSME Payment Rule Not Applied)	-	-	-	-	-	-
(ii) Other Trade Payable (Other than MSME)	457.45	-	-	-	-	457.45
(iii) (a) Disputed Dues - Micro & Small Enterprises	-	-	-	-	-	-
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-
Total	457.45	-	-	-	-	457.45

Sub Note. - 2
Trade Receivables ageing schedule

Trade Receivables ageing schedule at the end of the year 2024-25

(Amount in INR Lakh)

Particulars	Receivables for following periods from due date of payment (2024-25)					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	483.13	-	-	-	-	483.13
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	483.13	-	-	-	-	483.13



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO. 240 NR WELDOR ENGINEERING,
Veraval (Shaper), Rajkot, Kotda Sanghani, Gujarat, India, 360024

Property, Plant and Equipment and Intangible Assets
Note No. - 10

(i) Property, Plant and Equipment as on 31-03-2025

(Amount in INR Lakh)

SL NO.	Particulars	Rate of Dep	GROSS BLOCK			DEPRECIATION				NET BLOCK	
			Original COST	Addition	Sale / Scrap	Total As on 31/03/2025	Upto 31/03/2024	During the Year	Total As on 31/03/2025	As at 31/03/2025	As at 31/03/2024
1	Air Conditioner		6.55	-	-	6.55	-	0.27	0.27	6.27	-
2	Building Const		30.50	-	-	30.50	-	0.24	0.24	30.26	-
3	Canon AIO Printer		0.05	-	-	0.05	-	0.00	0.00	0.04	-
4	CCTV		0.11	-	-	0.11	-	0.00	0.00	0.10	-
5	Computer		2.39	1.74	-	4.13	-	0.30	0.30	3.83	-
6	Crane		37.86	-	-	37.86	-	1.91	1.91	35.95	-
7	Cutter Grinding		0.03	-	-	0.03	-	0.00	0.00	0.03	-
8	Cutting Machine		10.66	-	-	10.66	-	0.31	0.31	10.35	-
9	Drill		6.76	-	-	6.76	-	0.20	0.20	6.56	-
10	Electric fitting		2.10	-	-	2.10	-	0.09	0.09	2.01	-
11	Fingerprint machine		0.11	-	-	0.11	-	0.00	0.00	0.11	-
12	Godrej Trolley		0.15	-	-	0.15	-	0.00	0.00	0.15	-
13	Grinder		0.02	-	-	0.02	-	0.00	0.00	0.02	-
14	Maruti Ignis		2.28	-	-	2.28	-	0.10	0.10	2.18	-
15	Mixing machine		5.06	-	-	5.06	-	0.15	0.15	4.91	-
16	Miracle software		0.01	-	-	0.01	-	0.00	0.00	0.01	-
17	Plant & machinery 12.50%		0.35	-	-	0.35	-	0.01	0.01	0.34	-
18	Plant & machinery 4%		0.14	-	-	0.14	-	0.00	0.00	0.13	-
19	Plant rest table		0.72	-	-	0.72	-	0.02	0.02	0.70	-
20	Software		0.11	-	-	0.11	-	0.01	0.01	0.10	-
21	Tapping machine		0.56	-	-	0.56	-	0.02	0.02	0.55	-
22	Tools asset		47.37	-	-	47.37	-	1.39	1.39	45.99	-
23	Toyota Innova		5.42	-	-	5.42	-	0.23	0.23	5.19	-
24	Turrent punch press		9.83	-	-	9.83	-	0.29	0.29	9.54	-
25	Used Horizontal boring machine		18.42	-	-	18.42	-	0.54	0.54	17.88	-
26	Website		0.15	-	-	0.15	-	0.01	0.01	0.13	-
27	Welding machine		0.62	-	-	0.62	-	0.02	0.02	0.61	-
28	Wood table and sofa		2.83	-	-	2.83	-	0.12	0.12	2.71	-
29	Mobile		1.10	-	-	1.10	-	0.11	0.11	0.99	-
Current Year's Figures			192.26	1.74	-	194.00	-	6.36	6.36	187.65	-

(ii) Intangible Assets as on 31-03-2025

(Amount in INR Lakh)

SL NO.	Particulars	Rate of Dep	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			Original COST	Addition	Sale / Scrap	Total As on 31/03/2025	Upto 31/03/2024	During the Year	Total As on 31/03/2025	As at 31/03/2025	As at 31/03/2024
1	Goodwill		-	-	-	-	-	-	-	-	-
2	Brands / trademarks		-	-	-	-	-	-	-	-	-
3	Computer Software		-	-	-	-	-	-	-	-	-
Current Year's Figures			-	-	-	-	-	-	-	-	-
Previous Year's Figures			-	-	-	-	-	-	-	-	-

(iii) Capital-Work-in Progress (CWIP) as on 31-03-2025

(Amount in INR Lakh)

(a) For Capital-work-in progress, following ageing schedule shall be given:

SL NO.	CWIP	Amount in CWIP for a period of				Total 31/03/2025	Total 31/03/2024
		Less than 1 year	1-2 years	2-3 years	More than 3 years		
1	Projects in Progress	-	-	-	-	-	-
2	Projects Temporarily Suspended	-	-	-	-	-	-
Total A		-	-	-	-	-	-

b) For Capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given:

SL NO.	CWIP	To be completed in				Total 31/03/2025	Total 31/03/2024
		Less than 1 year	1-2 years	2-3 years	More than 3 years		
1	Project 1	-	-	-	-	-	-
2	Project 2	-	-	-	-	-	-
Total B		-	-	-	-	-	-
Grand Total (A+B)		-	-	-	-	-	-



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO. 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotha Sanghani, Gujarat, India, 360024**(iv) Intangible Assets under Development as on 31-03-2025****(Amount in INR Lakh)****(a) For Intangible assets under development, following ageing schedule shall be given:**

SL NO.	Intangible assets under development	Amount in CWIP for a period of				Total	Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2025	31/03/2024
1	Projects in Progress	-	-	-	-	-	-
2	Projects Temporarily Suspended	-	-	-	-	-	-
Total A		-	-	-	-	-	-

b) For Intangible assets under Development, where completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given:

SL NO.	Intangible assets under development	To be completed in				Total	Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2025	31/03/2024
1	Project 1	-	-	-	-	-	-
2	Project 2	-	-	-	-	-	-
Total B		-	-	-	-	-	-
Grand Total (A+B)		-	-	-	-	-	-



WELDOR CNC MACHINES LIMITED
CIN - U28229GJ1024PCL157041

PLOT NO. 6 PAKI 55 SR. NO. 240 NR WELDOR ENGINEERING,
Veraval (Shader), Rajkot, Kutch Santhana, Gujarat, India, 360928

Fixed Assets Statement As Per Income Tax Act as on 31st March 2025

Sl. No.	Particulars	Rate of Dep	WDV 01.04.2024	GROSS BLOCK		Sale/Scrap	Total As on 31/03/2025	On WDV	DEPRECIATION		Additional Depreciation	Total As on 31/03/2025	WDV As On 31/03/2025
				1st Half	2nd Half				Addition	2nd Half			
Tangible Assets													
1	Computer	40%	-	-	174,284.75	-	174,284.75	-	-	34,857.00	-	34,857.00	139,427.75
Current Year's Figures			-	-	174,284.75	-	174,284.75	-	-	34,857.00	-	34,857.00	139,427.75
Intangible Assets													
1	Goodwill	-	-	-	-	-	-	-	-	-	-	-	-
2	Brands / trademarks	35.00%	-	-	-	-	-	-	-	-	-	-	-
3	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
Current Year's Figures			-	-	-	-	-	-	-	-	-	-	-
Grand Total			-	-	174,284.75	-	174,284.75	-	-	34,857.00	-	34,857.00	139,427.75



WELDOR CNC MACHINES LIMITED
CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024

Ratio Disclosure

RATIOS	Numerator	Denominator	31/03/2025	31/03/2024	% of Variance
Current Ratio	Current Assests	Current Liabilities	1.25	-	0.00%
Debt-Equity Ratio	Debt/Loan	Shareholder's Equity	0.65	-	0.00%
Debt Service Coverage Ratio	EBITDA	Debt Service	(0.65)	-	0.00%
Return on Equity Ratio	Profit After Tax	Closing Shareholder's Equity	17.99%	0.00%	0.00%
Inventory Turnover Ratio	Sales Account	Closing Stock	0.93	-	0.00%
Trade Receivable Turnover Ratio	Net Credit Sales or Total Sales	Avg. Debtor or Closing Debtor	0.74	-	0.00%
Trade Payables Turnover Ratio	Net Credit Pur. or Total Purchase	Avg Creditor or Closing Creditor	0.27	-	0.00%
Capital Turnover Ratio	Net Annual Sales	Closing Working Capital	1.57	-	0.00%
Net Profit Ratio	Net Profit After Tax	Net Sales	18.43%	0.00%	0.00%
Return on Capital Employed	EBIT	Capital Employed	24.52%	0.00%	0.00%
Return on Investment	Net Profit	Investment	16.99%	0.00%	0.00%

Note :Explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.



WELDOR CNC MACHINES LIMITED

CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**Deffered Tax Assets / Liability Calculation**

Financial Year	31/03/2025	
	Current Year	
	Companies Act	Income Tax Act
Depreciation As Per	635,645.41	34,857.00
Preliminary Exp	-	-
	635,645.41	34,857.00
Timing Diference (If Positive then DTA otherwise DTL)	600,788.41	
31/03/2025 DTA/(DTL)	151,206.00	
31/03/2024 DTA/(DTL)	-	

Inocme Tax Liability Calculation

Financial Year	31/03/2025	
Net Profit before Tax	A	8,804,336.39
Add : Expenses Disallowed :		
Dep as per Companies Act		635,645.41
Preiminary Exp as per Companies Act		-
Total Addition in Profit	B	635,645.41
Less : Expenses Allowed :		
Dep as per IT Act		(34,857.00)
Preiminary Exp as per IT Act		-
Carry forward loss + Unabsorbed Depreciation		
Total Deduction from Profit	C	(34,857.00)
Taxable Profit	A+B+C	9,405,124.80
Tax @ 26% (25% + 4%)		2,367,000.00
Less: MAT Tax Credit.....		-



WELDOR CNC MACHINES LIMITED
CIN - U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024

STATEMENT OF COMPUTATION OF TAX LIABILITY AS PER PROVISIONS OF SECTION 115JB
OF THE INCOME TAX ACT, 1961

Net Profit as per Profit and Loss Account	88,043.36
Add:	
The amount of Income Tax paid/payable and the Provision thereof	-
The amount carried to any reserves, by whatever name called	-
The provisions made for liabilities, other than ascertained liabilities	-
The amount by way of losses of subsidiary companies	-
The amount of dividends paid or proposed	-
The amount of expenditure relatable to section 10, 11 or 12	-
The amount of Depreciation ATTRIBUTABLE TO Revaluation of Assets	6,356.45
The amount of deferred tax and the provisions therefor	-
	<u>6,356.45</u>
Less:	
The amount withdrawn from any reserve or provisions, if credited to P & L A/c	-
The amount of income under section 10, 11 and 12	-
The amount of depreciation debited to the P & L A/c	6,356.45
The amount of loss brought forward or unabsorbed depreciation w.e.is less	-
The amount of profit eligible for deduction U/s 80HHC	-
The amount of profit eligible for deduction U/s 80HHE	-
The amount of profit eligible for deduction U/s 80HHF	-
The amount of deferred tax credited to P & L A/c	-
	<u>6,356.45</u>
	<u>88,043.36</u>
Tax at 15 % of the above Book Profits	13,207.00
	<u>13,207.00</u>
Education Cess at 4 %	528.00
Tax payable as per 115 JB provisions (1)	13,735.00
Tax Payable other than 115JB Provisions (2)	2,367,000.00
Tax payable (Higher of 1 & 2)	2,367,000.00



Related Party Disclosure
Appendix - 1

(i)	List of Related Parties	Relationship
	MAHESHKUMAR GORDHANDAS VAGHELA	Directors and Key Managerial Personnel
	NIKUNJ MAHESHKUMAR VAGHELA	Directors and Key Managerial Personnel
	MINABEN MAHESHKUMAR VAGHELA	Directors and Key Managerial Personnel
	MAHESHKUMAR GORDHANDAS VAGHELA (HUF)	Key Managerial Personnel's HUF
	SUMITA GIRISHBHAI MISTRY	Shareholder

(ii) Related Party Transactions		Amount in Lakhs
Particulars	Relationship	31-Mar-25
Director Salary		
MAHESHKUMAR GORDHANDAS VAGHELA	Directors and Key Managerial Personnel	4.12
NIKUNJ MAHESHKUMAR VAGHELA	Directors and Key Managerial Personnel	4.12
MINABEN MAHESHKUMAR VAGHELA	Directors and Key Managerial Personnel	1.12

(iii) Related Party Balances		
Particulars	Relationship	31-Mar-25
Unsecured Loans		
MAHESHKUMAR GORDHANDAS VAGHELA	Directors and Key Managerial Personnel	63.76
MAHESHKUMAR GORDHANDAS VAGHELA (HUF)	Key Managerial Personnel's HUF	16.64
NIKUNJ MAHESHKUMAR VAGHELA	Directors and Key Managerial Personnel	32.02
MINABEN MAHESHKUMAR VAGHELA	Directors and Key Managerial Personnel	7.50
Loan & Advances		
MAHESHKUMAR GORDHANDAS VAGHELA	Directors and Key Managerial Personnel	1.36
NIKUNJ MAHESHKUMAR VAGHELA	Directors and Key Managerial Personnel	0.50
SUMITA GIRISHBHAI MISTRY	Shareholder	0.05



WELDOR CNC MACHINES LIMITED

CIN: U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024.
Mobile No: +91 9825214115 | e-Mail: weldorcncmachines@gmail.com

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AS on 31/03/2025

1) BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

WELDOR CNC MACHINES LIMITED ("the Company") is an UN-Listed Private Limited Company incorporated under the provisions of the Companies Act, 2013 on **12 December 2024**, having its registered office at **PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING, Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024**. The Company is engaged in the business of Making CNC Machinery.

- a) The Financial Statements are prepared under historical cost convention and on accrual basis of accounting, unless otherwise stated, by following going concern assumption and conform in all material aspects to the statutory provisions, regulatory guidelines and Generally Accepted Accounting Principles in India. The financial statements comply with the applicable mandatory accounting standards issued by the Institute of Chartered Accountants of India and Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The accounting policies are consistently applied, except for the changes disclosed, if any, in the financial statements with those used in the previous year.
- b) All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle, and other criteria set out in the schedule III to the Companies Act, 2013. Deferred tax assets and liabilities are classified as non-current assets and liabilities. Based on the nature of activities and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 Months for the purpose of current and non-current classification of assets and liabilities.
- c) The financial statements are presented in Indian Rupees, and all the values are presented in Decimal of Lakh (INR 00000), except when otherwise indicated, as per the requirements of Schedule III.

2) USE OF ESTIMATES:

- a) The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period.

3) REVENUE RECOGNITION:

- a) Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company, the revenue can be reliably measured and there is certainty of ultimate collection.

WELDOR CNC MACHINES LIMITED

CIN: U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
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- b) Revenue from sale of goods is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection.
- c) Revenue has been recognized during the financial year from Sale of Products to the customer and Sale of Service and Interest on Fixed Deposit has been Recognized in the Books of accounts.

4) PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS:

- a) Tangible Assets are stated at cost of acquisition or construction net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any.
- b) The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.
- c) Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.
- d) Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired.
- e) The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates.
- f) The amortization expense on intangible assets with finite lives is recognized in the Statement of Profit and Loss unless such expenditure forms part of carrying value of another asset.
- g) Tangible Assets **have been acquired** and put to use during the year.
- h) Intangible Assets has **not been** acquired during the year

5) DEPRECIATION, AMORTISATION AND DEPLETION:

- a) Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method and it is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 and Depreciation on additions to Property, plant and equipment's is provided on pro-rata basis from the date the asset is put to use. Depreciation on sale / deduction from fixed assets is provided for up to the date of sale / deduction / scrapping, as the case may be.

WELDOR CNC MACHINES LIMITED

CIN: U28229GJ2024PLC157041

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6) IMPAIRMENT OF ASSETS:

- a) The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. Recoverable amount is higher of an asset's net selling price and its value in use. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the Statement of Profit and Loss. If at the Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount.
- b) An Asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount. There is no such case.

7) BORROWING COST:

- a) Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as a part of cost of such assets. A qualifying asset is a one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are expensed in the period they occur. The Company has taken any Loan from Bank or Financial Institutions.

8) INVENTORIES:

- a) Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any.
- b) Cost of inventories comprises of cost of purchase, overheads incurred in bringing them to the irrespective present location and condition.
- c) Total carrying amount of inventories and its classification are in Note No - 15 and the Valuation of Closing Stock has been verified by the Management.

9) INCOME TAXES:

- a) Current tax is measured at the amount expected to be paid to the tax authorities, in accordance with the Income Tax Act, 1961; and the Income Computation and Disclosure Standards prescribed therein.
- b) Provision for tax has been made in the Books of accounts for the Current financial year of **Rs. 23.67 Lakhs**

WELDOR CNC MACHINES LIMITED

CIN: U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024.
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10) DEFERRED TAX:

- a) Deferred tax reflects the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same.
- b) Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realized or the deferred tax liability is settled. The management is confident that future taxable income will be available against which these deferred tax assets can be realized.

(Amount in Lakhs)

Particulars	31-03-2025		31-03-2024	
	DTA/(DTL)	NATURE	DTA/(DTL)	NATURE
Opening Balance	-	-	-	-
During the Year	1.51	DTA	-	-
Closing Balance	1.51	DTA	-	-

11) PRIOR PERIOD ITEMS:

- a) Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods. The details are below:

Particulars	Year	Dr to P/L A/c	Cr to P/L A/c
-	-	NIL	NIL

12) CASH FLOW STATEMENT:

- a) Cash flow are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payment and item of income or expenses associated with investing or financing cash flow. The cash flows from operating, investing and financing activities of the Company are segregated. The summary of Cash and Cash equivalents is as:

(Amount in Lakhs)

Particulars	As on 31/03/2025	As on 31/03/2024
Opening Balance	0.00	-
Cash Flow During the Year	208.42	-
Closing Balance	208.42	-

13) EARNING PER SHARE:

- a) Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity

WELDOR CNC MACHINES LIMITED

CIN: U28229GJ2024PLC157041

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shares outstanding during the period. Earning considered in ascertaining the company's earnings per share is the net profit after tax for the period.

Particulars	As on 31/03/2025	As on 31/03/2024
Profit/(Loss) (in Lakhs)	65.89	-
No of Equity Shares	1,50,06,230	-
Earnings Per Share (EPS)	0.44	-
Diluted Earnings Per Share (EPS)	0.44	-

14) INVESTMENTS:

- a) Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investment are made, are classified as current investments. All other investments are classified as long-term investments.
- b) Investments are recorded at cost on the date of purchase. Current investments are stated at lower of cost or net realizable value. Long Term investments are stated at cost after deducting provisions made, if any, for other than temporary diminution in the value.

15) NETWORTH:

- a) "Net worth" means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation.

Particulars	Amount (in Rupees)	
	31/03/2025	31/03/2024
Paid up share capital	150.06	0.00
Free reserves	216.11	-
Securities Premium Account	-	-
Total (A)	366.18	-
Accumulated Loss	-	-
Balance of deferred revenue expenditure	-	-
Accumulated unprovided depreciation	-	-
Miscellaneous expense and preliminary expenses	-	-
Other intangible Assets	-	-
Total (B)	366.18	-
Net worth (A) - (B)	366.18	-

WELDOR CNC MACHINES LIMITED

CIN: U28229GJ2024PLC157041

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16) GOVERNMENT GRANTS:

- a) Government grants are assistance by government in the form of transfers of resources to an enterprise in return for past or future compliance with certain conditions related to the operating activities of the enterprise.
- b) During the year company **has not** received any Government Grants from the government for the said company. There are no unfulfilled conditions or contingencies attached to these grants as of the balance sheet date.

17) EMPLOYEE BENEFITS:

- a) As There are no employees eligible for gratuity, hence no Provisions for year-end accruing Gratuity Liability as per actuarial valuations as per Accounting Standard (AS-15) referred to in section 133(2) of the Companies Act, 2013 has not been made in the accounts.
- b) As per Accounting Standard 15 "Employee Benefits" the disclosure as defined in the Accounting Standard in respects of Contribution to Defined Contribution Plans, recognized as expense during the year are given below:

(Amount in Lakhs)

Particulars	Total
Employers Contribution to ESIC	-
Employers Contribution to PF	1.02

18) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:

- a) Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made.
- b) Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted the current best estimates. The Company has recognized the following provisions:

Particulars	As on 31/03/2025	As on 31/03/2024
Provision for Warranty	-	-
Provision for Gratuity	-	-
Total	-	-

- c) Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. A contingent liability is a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources will be required to settle the obligation or the amount cannot be measured. Following are the Contingent Liabilities of the company:

Particulars	As on 31/03/2025	As on 31/03/2024
Bank guarantee issued	-	-
Income Tax demand under appeal	-	-
Total	-	-

WELDOR CNC MACHINES LIMITED

CIN: U28229GJ2024PLC157041

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- d) A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company. Contingent assets are not recognized in the financial statements but are disclosed in the notes when an inflow of economic benefits is probable. Following are the Contingent Assets of the company.

Particulars	As on 31/03/2025	As on 31/03/2024
Insurance Claim	-	-
Claims receivable under litigation	-	-
Total	-	-

19) MSMED Act 2006:

- a) The Company **has not received** the complete information from the suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006.
- b) Disclosure at the year-end relating to the amount together with interest paid or payable as required under the MSMED Act 2006, **has been given to the extent of information available with the company.**

20) FOREIGN CURRENCY TRANSACTIONS:

- a) Foreign Currency Transactions are recorded at the spot rate of the respective transactions. Exchange differences arising on foreign exchange transactions settled during the year are recognized in the Statement of Profit and Loss of the year:

PARTICULAR	31-03-2025	31-03-2024
Exchange Differences Capitalized	-	-
Exchange Differences Charged to P&L	-	-
Total	-	-

21) LEASE:

- a) **Operating Lease** – A lease that does **not** transfer substantially all the risks and rewards of ownership of the assets. The Company has not entered into any Operating Lease Contract.
- b) **Finance Lease** – A lease that transfers substantially all the risks and rewards incidental to ownership of an assets. The Company has not entered into any Finance Lease Contract.

WELDOR CNC MACHINES LIMITED

CIN: U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
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22) BOARD OF DIRECTORS:

Name	Designation	DIN	Date of Appointment	Date of Resignation
MAHESHKUMAR GORDHANDAS VAGHELA	Director	01642816	13/12/2024	-
NIKUNJ MAHESHKUMAR VAGHELA	Director	10870838	13/12/2024	-
MINABEN MAHESHKUMAR VAGHELA	Director	10870839	13/12/2024	-

23) KEY MANAGEMENT PERSONNEL:

- a) Those persons who have the authority and responsibility for planning, directing and controlling the activities of the reporting enterprise.

Name	Designation	DIN
MAHESHKUMAR GORDHANDAS VAGHELA	Director	01642816
NIKUNJ MAHESHKUMAR VAGHELA	Director	10870838
MINABEN MAHESHKUMAR VAGHELA	Director	10870839

24) RELATIVES OF KEY MANAGEMENT PERSONNEL:

- a) in relation to an individual, means the spouse, son, daughter, brother, sister, father and mother who may be expected to influence, or be influenced by, that individual in his/her dealings with the reporting enterprise.

25) SUBSIDIARIES & FELLOW SUBSIDIARIES & ASSOCIATES:

- a) A company in which another company (the holding company) holds, either by itself and/or through one or more subsidiaries, more than one-half in nominal value of its equity share capital; or
- b) A company of which another company (the holding company) controls, either by itself and/or through one or more subsidiaries, the composition of its board of directors. There is no such case.
- c) A company is considered to be a fellow subsidiary of another company if both are subsidiaries of the same holding company. There is no such case.
- d) "Associate Company", in relation to another company, means a company in which that other company has a significant influence, but which is not a subsidiary company of the company having such influence and includes a joint venture company;

WELDOR CNC MACHINES LIMITED

CIN: U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
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26) RELATED PARTY TRANSACTIONS:

- a) **Related Party:** Parties are considered to be related if at any time during the reporting period one party has the ability to control the other party or exercise significant influence over the other party in making financial and/or operating decisions.
- b) **Significant influence:** Participation in the financial and/or operating policy decisions of an enterprise, but not control of those policies.
- c) **Related Party Transaction:** Refer appendix – 1 from Financials.

27) REMUNERATION TO DIRECTORS:

(Amount in Lakhs)			
Name	Designation	Remuneration	Remarks
MAHESHKUMAR GORDHANDAS VAGHELA	Director	4.12	-
NIKUNJ MAHESHKUMAR VAGHELA	Director	4.12	-
MINABEN MAHESHKUMAR VAGHELA	Director	1.12	-
Total		9.36	-

28) DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY:

- a) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

29) DETAILS OF CORPORATE SOCIAL RESPONSIBILITY (CSR):

- a) CSR Activities are not applicable to this Company.

30) DETAILS OF BENAMI PROPERTY HELD:

- a) The Company has not held any benami property under the Benami Transactions (Prohibition) Act, 1988 during the financial year.

31) WILFUL DEFAULTER:

- a) The Company has not taken any Loan from any bank or financial Institution or other lender.
- b) The Company has not been declared by any bank or financial Institution or other lender, as a willful defaulter during the financial year.

32) RELATIONSHIP WITH STRUCK OFF COMPANIES:

- a) The company has any transactions with companies struck off under section 248 of the companies Act, 2013 or section 560 of Companies Act, 1956, hence this discloser is not required.

WELDOR CNC MACHINES LIMITED

CIN: U28229GJ2024PLC157041

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Name of the struck off company	Nature of transactions with struck off company	Balance outstanding	Relationship with the struck off company, if any, to be disclosed
-	Investment in securities	-	-
-	Receivables	-	-
-	Payables	-	-
-	Shares held by struck off co.	-	-
-	Other outstanding balances	-	-

33) REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES:

- a) The Company has **not** taken any Loan from any bank or financial Institution or other lender during the year; hence Registration of Charge is not required.

34) COMPLIANCE WITH APPROVED SCHEME(S) OF ARRANGEMENTS:

- a) There is No any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, Hence disclosure under this clause is Not Applicable on the company.

35) UNDISCLOSED INCOME:

- a) Not Applicable on the company.

36) RATIOS DISCLOSURES:

RATIOS	31-03-2025
Current Ratio	1.25
Debt-Equity Ratio	0.65
Debt Service Coverage Ratio	(0.65)
Return on Equity Ratio	17.99%
Inventory Turnover Ratio	0.93
Trade Receivables Turnover Ratio	0.74
Trade Payables Turnover Ratio	0.27
Net Capital Turnover Ratio	1.57
Net Profit Ratio	18.43%
Return on Capital Employed	24.52%
Return on Investment	16.99%

- a) The items included in numerator and denominator for computing the above ratios.

RATIOS	Numerator	Denominator
Current Ratio	Current Assets	Current Liabilities
Debt-Equity Ratio	Debt/Loan	Closing Shareholder's Equity
Debt Service Coverage Ratio	EBITDA	Debt Service
Return on Equity Ratio	Profit After Tax	Closing Shareholder's Equity
Inventory Turnover Ratio	Sales Account	Closing Stock
Trade Receivables Turnover Ratio	Total Sales	Closing Debtors

WELDOR CNC MACHINES LIMITED

CIN: U28229GJ2024PLC157041

PLOT NO. 6 PAIKI 6B SR NO, 240 NR WELDOR ENGINEERING,
Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024.
Mobile No: +91 9825214115 | e-Mail: weldorcncmachines@gmail.com

Trade Payables Turnover Ratio	Total Purchase	Closing Creditors
Net Capital Turnover Ratio	Net Annual Sales	Closing Working Capital
Net Profit Ratio	Net Profit After Tax	Net Sales
Return on Capital Employed	EBIT	Capital Employed
Return on Investment	Net Profit	Investment

37) TITLE DEEDS OF IMMOVABLE PROPERTY NOT HELD IN NAME OF THE COMPANY:

- a) There is no such case in the company, hence discloser under this format is not required to be given.

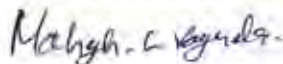
Relevant line item in the Balance Sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Relation	Property held since which date	Reason for not being held in the name of the company
PPE	Land	-	-	Director	XX/XXXX	-
	Building	-	-	Director	XX/XXXX	-
Investment property	Land	-	-	Director	XX/XXXX	-
	Building	-	-	Director	XX/XXXX	-
Others	Land	-	-	Director	XX/XXXX	-
	Building	-	-	Director	XX/XXXX	-

NOTES ON ACCOUNTS:

1. The previous year figures have been regrouped/reclassified, wherever necessary, to confirm to the current presentation.
2. Current Liabilities and Current Assets have been taken at their book value subject to confirmation by management.
3. Expenses supported by internal voucher have been certified as bonafide business Expenditure by the management.
4. Provision has been made for the expenses of the year.

For WELDOR CNC MACHINES LIMITED

WELDOR CNC MACHINES LIMITED



MAHESHKUMAR GORDHANDAS VAGHELA
Director
(DIN- 1642816)

Place: Rajkot
Date: 08/09/2025

WELDOR CNC MACHINES LIMITED



DIRECTOR
NIKUNJ MAHESHKUMAR VAGHELA
Director
(DIN- 10870838)



CNC MACHINES LTD.

NOTICE OF THE 01ST ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 01ST ANNUAL GENERAL MEETING (AGM) OF THE SHAREHOLDERS OF WELDOR CNC MACHINES LIMITED WILL BE HELD AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT, PLOT NO. 6, PAIKI 6B SR NO 240, NR WELDOR ENGINEERING, VERAVAL (SHAPAR), KOTDA SANGHANI, RAJKOT - 360024 ON WEDNESDAY, 31ST DECEMBER, 2025 AT 11.00 A.M. TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. Adoption of financial statements:

To receive, consider and adopt Audited Financial Statements of the Company for the year ended 31st March, 2025, including the audited Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss for the year ended on that date and the report of the Board of Directors and Auditor's report thereon.

2. Appointment of Statutory Auditor

To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary

"RESOLVED THAT pursuant to provisions of Section 139, 142 and other applicable provisions of the Companies Act, 2013, if any, read with the Companies (Audit & Auditors) Rules, 2014, including any statutory enactment or modification thereof, M/s Sunit M Chhatbar & Co., Chartered Accountant (Firm Registration No. 141068W) be and is hereby re-appointed as the Statutory Auditors of the Company, and the same hold the office from the conclusion of 01st Annual General Meeting till the conclusion of 06th Annual General Meeting of the Company, and that the chairman of the Company be and is hereby authorized to fix their terms of remuneration, in addition to actual out of pocket expenses, actual travel expenses, service tax and other applicable taxes, in connection with the audit of the accounts of the Company."

RESOLVED FURTHER THAT to give effect to above resolution, the Board of Directors of the Company be and is hereby authorized for and on behalf of the Company to take all necessary steps and to do all such acts, deeds, matters and things which may deem necessary in this behalf."

3. To consider and approve appointment of Mr. Maheshkumar Gordhandas Vaghela (Din - 01642816) as a Director of the Company, who retires by rotation and being eligible offers himself for re-appointment

To appoint Director in the place of Mr. Maheshkumar Gordhandas Vaghela (Din - 01642816), who retires by rotation and being eligible, offers himself for re-appointment.

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013 if any, Mr. Maheshkumar Gordhandas Vaghela (Din - 01642816), who retires by rotation, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."



BEND | FOLD | PUNCH | ROLL | V-GROOVE

GSTIN: 24AADCW9864G1ZX | CIN: U28229GJ2024PLC157041

+91 92743 96167 | info@weldorcncmachines.com | www.weldorcncmachines.com

Survey No. 240, Behind Giriraj Oil Mill Veraval, Kotada Sangani, Shapar, Rajkot - 360024, Gujarat



CNC MACHINES LTD.

Registered Office:

Plot No. 6, Paiki 6B Sr No 240,
Nr Weldor Engineering,
Veraval (Shapar), Kotda Sanghani,
Rajkot - 360024

For and on behalf of the Board of Directors



Nikunj Maheshkumar Vaghela
Director
DIN: 10870838



Mareshkumar Gordhandas Vaghela
Director
DIN: 01642816

Date: 08th September, 2025

NOTES

1. A member entitled to attend, and vote is entitled to appoint a proxy, or, where there is allowed, one or more proxies, to attend and vote instead of himself. The person proposed to be appointed as a proxy need not be a member of the company. Proxies in order to be effective must be received at the registered office of the company not less than 48 hours before the meeting.
2. Pursuant to provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty Members and holding an aggregate of not more than ten of the total Share Capital of the Company. Members holding more than ten per cent of the total Share Capital of the Company may appoint a single person as a proxy, who shall not act as a proxy for any other Member. The holder of the proxy shall prove his identity at the time of attending the meeting.
3. All proxy holders should carry their identity card at the time of attending the Meeting.
4. Proxies' registers are open for inspection during the period beginning 24 hours before the time fixed for the commencement of the Meeting and ending with the conclusion of the meeting. Inspection shall be allowed between 9 A.M. and 6 P.M. on all working days except Saturday.
5. The relevant explanatory statement as required under section 102 of the Companies Act, 2013 in respect of the special businesses is annexed herewith.
6. Corporate members intending to send their authorized representatives to attend the meeting are requested to send to the Company a certified copy of the Board resolution authorizing their representative to attend and vote on their behalf at the meeting.
7. Members may also note that the physical copies of Notice of the Annual General Meeting along with attendance slip & Proxy Form will also be available at the company's Registered Office for inspection during normal business hours on working days.
8. All documents referred to in the accompanying Notice and the Explanatory Statement shall be open for inspection at the Registered Office of the Company during 9 A.M. and 6 P.M. on all working days except Saturday, up to and including the date of the Extra-Ordinary General Meeting of the Company.
9. Route Map: Annexed



BEND | FOLD | PUNCH | ROLL | V-GROOVE

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Form No MGT-11

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

CIN	U28229GJ2024PLC157041
Name of Company	WELDOR CNC MACHINES LIMITED
Reg. Office Address	PLOT NO. 6, PAIKI 6B SR NO 240, NR WELDOR ENGINEERING, VERAVAL (SHAPAR), KOTDA SANGHANI, RAJKOT - 360024
Name of the Member	
Registered Address	
E Mail Id	
Folio No./Client ID	

I/We, being the member (s) of **WELDOR CNC MACHINES LIMITED** hereby appoint

Name			
Address			
E mail Id		Signature	

OR FAILING HIM

Name			
Address			
E mail Id		Signature	

OR FAILING HIM

Name			
Address			
E mail Id		Signature	

As my/ our Proxy to attend and vote for me/us on my/ our behalf at the 01st Annual General Meeting of the Company to be held on 31st December, 2025 at 11:00 a.m. and at any adjournment thereof and respect of such resolution mentioned below:

Resolution No.	Resolution	For	Against
Ordinary Business			
01	TO RECEIVE, CONSIDER AND ADOPT FINANCIAL STATEMENTS TOGETHER WITH THE REPORTS OF THE BOARD OF DIRECTORS AND THE AUDITORS THEREON;		
02	TO APPOINT THE STATUTORY AUDITORS OF THE COMPANY.		

3.	3. To consider and approve appointment of Mr. Maheshkumar Gordhandas Vaghela (Din - 01642816) as a Director of the Company, who retires by rotation and being eligible offers himself for re-appointment		
----	--	--	--

Signed on this day of 2025



Signature of Shareholder / Signature of Proxy

NOTE:
1. The Proxy need not be a Member.
2. The Proxy Form must be deposited at the Registered Office not less than 48 hours before the scheduled time for holding the meeting.

ATTENDANCE SLIP

TO,
THE BOARD OF DIRECTORS,
WELDOR CNC MACHINES LIMITED
CIN: U28229GJ2024PLC157041
Plot No. 6, Paiki 6B Sr No 240, Nr Weldor Engineering, Veraval (Shapar), Kotda Sanghani, Rajkot - 360024

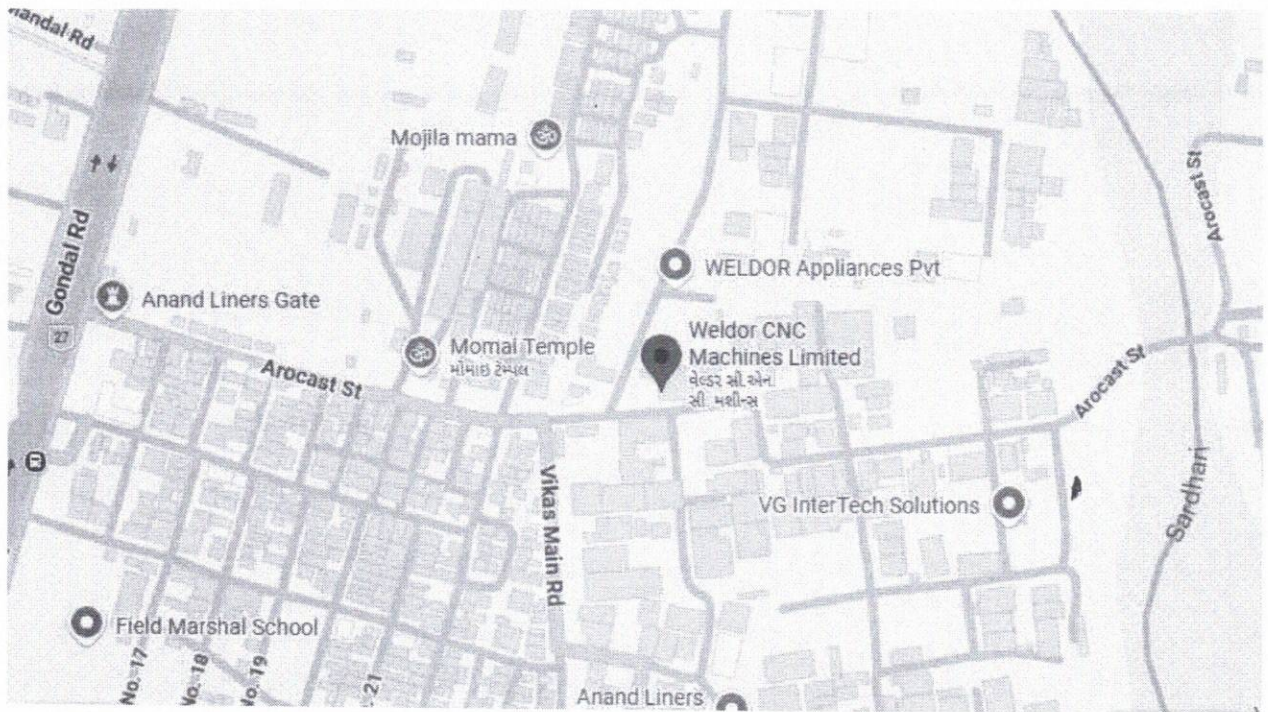
NO. OF SHARES	
---------------	--

Name & Address of Shareholder / Proxy holder

I certify that I am a registered Shareholder / Proxy for the registered Shareholder of the Company. I hereby record my presence at the Annual General Meeting of the Company held on 31st December, 2025 at the registered office of the company at 11:00 A.M.

Member's / Proxy's Signature

Route Map



**WELDOR****CNC MACHINES LIMITED****WELDOR CNC MACHINES LIMITED**

FORMING THE FUTURE

GSTIN: 24AADCW9864G1ZX | CIN: U28229GJ2024PLC157041

PANEL BENDER | HYBRID PRESS BRAKE | CNC HYDRAULIC PRESS BRAKE | CNC V-GROOVING MACHINE | PLATE ROLLING MACHINE (NC/CNC)
SECTION BENDING MACHINE (NC/CNC) | NC PIPE PUNCHING MACHINE | CNC TURRET PUNCH PRESS (RETROFIT - AMADA)**ANNEXURE TO E-FORM MGT- 7A [ANNUAL RETURN]****WELDOR CNC MACHINES LIMITED****LIST OF EQUITY SHAREHOLDERS OF THE COMPANY AS ON 31/03/2025****PAID UP VALUE: RS. 10/- PER SHARE**

Sr. No.	Name of the Shareholder	PAN	Address	No. of Shares held
1	Maheshkumar Gordhandas Vaghela	AAWPV4229Q	Madhuvan, 9 Janta Society, L.I.C. Office, Mahila College Rajkot Gujarat 360001 India	977584
2	Nikunj Maheshkumar Vaghela	AYMPV4416F	Madhuvan, 9-Janta Society, L.I.C. Office, Mahila College Rajkot Gujarat 360001 India	69686
3	Minaben Maheshkumar Vaghela	AAXPV6232G	Madhuvan, 9-Janta Society, L.I.C. Office, Mahila College Rajkot Gujarat 360001 India	435657
4	Sumita Girishbhai Mistry	AIGPC2922E	B-206, Manshatirth-1, Opp. Gitamandir Bhaktinagar Circle, Gitamandir Road Rajkot Gujarat India Rajkot Gujarat 362002 Na India	1000
5	Naman Manoj Solanki	DZTPS9296B	Prayag C Second Floor B/H Mohit Hotel Shroff Road Rajkot Gujarat 360001 Na India	1000
6	Namrata Maheshkumar Vaghela	ASHPV2860Q	Madhuvan-9, Janta Society Lic Office, Mahila College Rajkot Gujarat 360001 Rajkot Rajkot India	14696
7	Hirva Sandeepbhai Vasoya	BVEPV3768G	Jamna 77 B Panchwati Society Stareet No 5 Rajkot Gujarat 360001 Rajkot Kalavad Road Rajkot India	1000
			Total	1500623

FOR, WELDOR CNC MACHINES LIMITED*Maheshkumar Vaghela***Maheshkumar Vaghela**
Chairman
DIN: 01642816

www.weldorcncmachines.com



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