

May 27, 2025

The Manager Listing Department BSE Limited P.J. Towers, Dalal Street, Mumbai – 400001 Name of Scrip: Elitecon International Limited Scrip Code: 539533	The Calcutta Stock Exchange Limited 7, Lyons Range, Dalhousie, Kolkata-700001, West Bengal
--	--

Dear Sirs,

Subject: Outcome of Board Meeting of Elitecon International Limited (“the Company”) held on Tuesday, May 27, 2025.

Pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today i.e. May 27, 2025, inter-alia, had considered and approved the following matters:

1. The Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2025.
2. Audit Report (Standalone and Consolidated) issued by the Statutory Auditors pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2025 along with the Audit Report (Standalone and Consolidated) issued by Statutory Auditors.

The Board meeting commenced at 6:30 P.M and concluded at 7:45 P.M.

This is for your information and record.

Thanking you.
Yours Truly,

For **ELITECON INTERNATIONAL LIMITED**

**VIPIN
SHARMA** Digitally signed
by VIPIN SHARMA
Date: 2025.05.27
20:01:26 +05'30'

(VIPIN SHARMA)
Managing Director
DIN: 01739519

INDEPENDENT AUDITOR'S REPORT

To Board of Directors
Elitecon International Limited
(Formerly known as Kashiram Jain & Company Limited)
Building No-5 , 2nd Floor, Park End,
Vikas Marg, Preet Vihar, Delhi-110092
(CIN: L16000DL1987PLC396234)

Report on audit of Consolidated Financial Results

Opinion and Conclusion

We have (a) audited the accompanying Consolidated Financial Results for the year ended March 31, 2025 (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2025 (refer para 11 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Consolidated Financial Results for the Quarter and Year Ended March 31, 2025" of **Elitecon International Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "Group") being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on separate financial statement of the entities included in the group referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2025:

- (i) Includes the financial results of the subsidiaries viz., M/s Elitecon International FZ LLC, Dubai UAE and M/s Golden Cryo Private Limited, India;
- (ii) is presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- (iii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Group for the year ended March 31, 2025.

b) Conclusion on Audited Consolidated Financial Results for the quarter ended March 31, 2025

With respect to the Consolidated Financial Results for the quarter ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's

Responsibilities section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Consolidated Financial Results for the quarter ended March 31, 2025

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Consolidated Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

2. This statement, which includes Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved for the issuance. The Consolidated Financial Results for the year ended March 31, 2025 has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and the year ended March 31, 2025 that give a true and fair view of the net profit/(loss) and consolidated other comprehensive income and other financial information of the group in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the Regulation 33 of the listing regulations. The respective Board of Directors of the companies in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of Consolidated Financial Results by the Board of Directors of the Parent, as aforesaid.
3. In preparing the Consolidated Financial Results, the respective Board of Directors of the Companies included in the group are responsible for assessing the ability of the respective entities to continue as 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.

4. The respective Board of Directors of the Companies included in the group are responsible for overseeing the financial reporting process of the group.

Auditor's Responsibilities for the Audit of Consolidated Financial Results

a) Audit of the Consolidated Financial Results for the year ended March 31, 2025

5. Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.
6. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 Consolidated Financial Results including the disclosures and whether the standalone Consolidated Financial Results represent the underlying transactions and events in the manner that achieves fair presentation.
 - Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

- Obtain sufficient and appropriate evidence regarding Annual Standalone Financial Results of the entities within the group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit of the financial information of audits carried out by them. We remain solely responsible for our audit opinion.
7. Materiality is the magnitude of misstatement in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledge user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.
 8. We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

b) Review of the Consolidated Financial Results for the quarter ended March 31, 2025

9. We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2025, in accordance with the Standard on Review Engagements (“SRE”) 2410 ‘Review of Interim Financial Information Performed by the Independent Auditor of the Entity’, issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company’s personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

10. The Consolidated Financial Results include the results for the quarter ended March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
11. We have not audited the financial statements of two subsidiaries included in the consolidated financial results of the group whose financial statements reflect total asset of Rs. 9700.51 lakhs as at 31st March 2025, total revenue of Rs. 25,124.88 lakhs and net cash inflow of Rs. 10.47 lakhs during the year ended on that date, as considered in the Annual Consolidated Financial Results. The financial statements of the component have been audited by the component auditor whose report has been furnished to us, and our opinion as so far it relates to the amount and disclosure included in respect of these component, is based solely on the report of such component auditor. Our opinion is not modified in respect of this matter.

12. Attention is invited to Note 12 of the consolidated financial results, the Directorate General of GST Intelligence (DGGI), Nashik Regional Unit has issued a Show Cause Notice (SCN) dated May 9, 2025, was issued by the DGGI Nagpur Zonal Unit, amounting to Rs. 387.43 crores for the period from October 2020 to October 2024. The SCN is currently pending adjudication before the jurisdictional authority at CGST Nashik Commissionerate. The Company is in the process of preparing its reply, which will be submitted within the prescribed timeline under the Central Goods and Services Tax Act, 2017. The Company remains committed to full compliance with all applicable legal and regulatory requirements. Our opinion is not qualified in respect of this matter.
13. Attention is invited to Note 13 of the consolidated financial results, the Company has received four Show Cause Notices dated January 13, 2025, relating to refunds under the CGST Act 2017 sanctioned for November 2021 to January 2022 of Rs. 22.23 crores. These refunds order were earlier set aside by the Commissioner (Appeals) Lucknow, following an appeal by CGST Firozabad UP. The Company has conveyed its intention to file appeal before the GST Tribunal under the CGST Act 2017. CGST Firozabad UP has issued protective SCNs, which remain under adjudication. Our opinion is not qualified in respect of this matter.

FOR V. N. PUROHIT & CO.

Chartered Accountants

Firm Regn. No. 304040E

Om Prakash
Pareek

Digitally signed by
Om Prakash Pareek
Date: 2025.05.27
20:01:56 +05'30'

O. P. Pareek

Partner

Membership No. 014238

UDIN: 25014238BMJMBV7344

Date: 27th May, 2025

Place: New Delhi



INDEPENDENT AUDITOR'S REPORT

**To Board of Directors of
Elitecon International Limited**
(Formerly known as Kashiram Jain & Company Limited)
Building No-5 ,2nd Floor, Park End,
Vikas Marg, Preet Vihar, Delhi-110092
(CIN: L16000DL1987PLC396234)

Report on audit of Standalone Financial Results

Opinion and Conclusion

We have (a) audited the accompanying financial results for the year ended March 31, 2025 (b) reviewed the financial results for the Quarter ended March 31, 2025 (refer para 9 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Financial Results for the Quarter and Year Ended March 31, 2025" of **Elitecon International Limited** being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

b) Conclusion on Unaudited Standalone Financial Results for the Quarter ended March 31, 2025

With respect to the Financial Results for the Quarter ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the Quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the listing

V.N. PUROHIT & CO.

Chartered Accountants

regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Standalone Financial Results for the Quarter ended March 31, 2025

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

2. These financial results have been prepared on the basis of the annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.
3. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.
4. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Financial Results

a) Audit of the Standalone Financial Results for the year ended March 31, 2025

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or

V.N. PUROHIT & CO.

Chartered Accountants

error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

6. As part of an audit in accordance with the 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 results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
7. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

b) Review of the Financial Standalone Results for the Quarter ended March 31, 2025

8. We conducted our review of the Financial Results for the Quarter ended March 31, 2025, in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all

V.N. PUROHIT & CO.
Chartered Accountants

significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

9. The financial results include the results for the Quarter ended March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the quarter of the financial year. Also, the figures upto the end of the quarter had only been reviewed and not subjected to audit.
10. Attention is invited to Note 11 of the standalone financial results, the Directorate General of GST Intelligence (DGGI), Nashik Regional Unit has issued a Show Cause Notice (SCN) dated May 9, 2025, was issued by the DGGI Nagpur Zonal Unit, amounting to Rs. 387.43 crores for the period from October 2020 to October 2024. The SCN is currently pending adjudication before the jurisdictional authority at CGST Nashik Commissionerate. The Company is in the process of preparing its reply, which will be submitted within the prescribed timeline under the Central Goods and Services Tax Act, 2017. The Company remains committed to full compliance with all applicable legal and regulatory requirements. Our opinion is not qualified in respect of this matter.
11. Attention is invited to Note 12 of the standalone financial results, the Company has received four Show Cause Notices dated January 13, 2025, relating to refunds under the CGST Act 2017 sanctioned for November 2021 to January 2022 of Rs. 22.23 crores. These refunds order were earlier set aside by the Commissioner (Appeals) Lucknow, following an appeal by CGST Firozabad UP. The Company has conveyed its intention to file appeal before the GST Tribunal under the CGST Act 2017. CGST Firozabad UP has issued protective SCNs, which remain under adjudication. Our opinion is not qualified in respect of this matter.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. No. 304040E

Om Prakash
Pareek

Digitally signed by Om
Prakash Pareek
Date: 2025.05.27 20:02:55
+05'30'

O. P. Pareek
Partner
Membership No. 014238

UDIN: 25014238BMJMBU6501

Date: 27th May, 2025
Place: New Delhi

Elitecon International Limited
(Formerly known as Kashiram Jain & Company Limited)
Regd Office: Building No. 05, 2nd Floor, Park End, Vikas Marg, Preet Vihar, Delhi-110092
CIN: L16000DL1987PLC396234, Phone: 9871761020
Email: admin@eliteconinternational.com, website: www.eliteconinternational.com

Audited Standalone Financial Results for the quarter and year ended March 31st, 2025 prepared in compliance with the Indian Accounting Standards (IND-AS)

Sr. No.	Particulars	STANDALONE				
		Quarter ended 31.03.2025	Quarter ended 31.12.2024	Quarter ended 31.03.2024	Year ended 31.03.2025	Year ended 31.03.2024
		Refer Note 7 (Audited)	Unaudited	Refer Note 7 (Audited)	Audited	Audited
1	Income from Operations					
	a) Net Sales/Income from Operations	12,041.10	4,840.28	4,449.25	29,750.83	3,682.35
	b) Other Operating Income	81.18	59.17	(17.21)	251.25	8.78
	Total Income from Operations (Net)	12,122.28	4,899.45	4,432.04	30,002.08	3,691.13
2	Expenses					
	(a) Cost of Material Consumed	8,312.14	(580.19)	3,430.08	23,126.81	4,350.98
	(b) Purchases of Stock-in-trade	3,127.54	-	-	3,127.54	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(814.64)	4,484.99	(2.77)	(732.42)	(2.75)
	(d) Employee Benefit Expenses	49.33	66.37	77.43	269.57	241.66
	(e) Finance Cost	16.07	2.13	42.31	22.63	48.73
	(f) Depreciation & Amortization Expenses	54.23	36.54	14.92	179.53	221.38
	(g) BSE Annual Fees	-	-	3.25	3.25	3.25
	(h) Other Expenses	158.44	226.11	243.20	792.00	363.56
	Total Expenses	10,903.12	4,236.97	3,808.42	26,788.91	5,226.21
3	Profit/(+)/Loss(-) from ordinary activities before Tax (1-2)	1,219.17	662.48	623.62	3,213.17	464.92
4	Tax Expenses					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	(1.94)	1.43	(6.59)	(7.82)	(13.09)
5	Profit for the period	1,221.11	662.05	617.03	3,205.35	451.83
6	Other Comprehensive Income					
	i) Item that will not be reclassified to profit or loss	-	-	-	0.63	-
	-Change in fair value of equity instrument	-	-	-	-	-
	-Remeasurement of Post Employment Benefit obligations	0.63	-	3.55	-	3.53
	ii) Income tax relating to item that will not be reclassified to Profit or loss	(0.16)	-	(0.90)	(0.16)	(0.90)
	Total comprehensive income for the period(5+6)(comprising profit and other comprehensive income for the period)	1,221.58	662.05	616.13	3,205.19	450.93
7	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	15,985.00	121.00	121.00	15,985.00	121.00
	Other Equity excluding Revaluation Reserves	-	-	-	-	-
	Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	(3,839.10)	(7,061.56)	(7,541.23)	(3,839.10)	(7,541.23)
10	Earning Per Share (Face value of Rs. 10/- each)					
	a) Basic	0.77	54.72	52.08	8.09	39.51
	b) Diluted	0.77	0.48	52.08	8.09	39.51

- Above results were reviewed by Audit Committee and taken on record by Board of Directors in their meeting held on 27th May, 2025
- Segment Reporting as defined in Ind AS 108 is applicable as the business of the Company falls under two segment i.e. tobacco and allied products and agro products
- The above figures have been regrouped or rearranged where ever necessary.
- Corresponding figures of the Previous period have been regrouped and rearranged, wherever necessary to conform to the current period's classification.
- These Results are also updated on the company's website URL: website: <http://www.eliteconinternational.com>
- In accordance with provisions of regulations 33 of the SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015, the above results have undergone audit by the statutory auditors of the company. The statutory auditors have carried out the audit on the above results for the year ended 31st March, 2025. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- The figures for the quarter ended on 31st March, 2025 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the quarter ended on 31st December 2024, which were subject to limited review.
- The format for above results as prescribed in SEBI's circular CIR/SPD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- During the financial year ended 31st March 2025, the Company successfully completed a preferential allotment of 13,60,00,000/- share warrants pursuant to the provisions of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time. The share warrants were allotted to members of the promoter group and other identified non-promoter entities, in accordance with the shareholders' approval obtained through a special resolution. Each warrant entitled the holder to apply for and be allotted one equity share of the Company. As per the terms and conditions of the issue, the warrant holders were required to pay 25% of the issue price at the time of allotment as an upfront payment. The remaining 75% of the issue price was payable upon exercise of the right to convert the warrants into equity shares, which was required to be exercised within a period of 18 months from the date of allotment. All the share warrants were fully paid for and duly converted into equity shares on or before 31st March 2025. Consequently, the Company allotted 13,60,00,000/- equity shares of Rs. 10 per share, resulting in an increase in the paid-up equity share capital and strengthening of the Company's equity base. The proceeds from the preferential issue have been utilized in line with the objectives stated in the offer documents.

For Elitecon International Ltd.


Director

10. During the financial year ended 31st March 2025, the Company successfully completed a preferential allotment of 2,26,40,000 equity shares of face value Rs. 10 each, in accordance with the provisions of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time. The equity shares were allotted to members of the promoter group and other identified non-promoter entities, pursuant to the shareholders' approval obtained through a special resolution passed in a general meeting. The issue price for the preferential allotment was fixed at Rs. 10 per share, in compliance with the pricing guidelines prescribed under the applicable SEBI regulations. The entire consideration amount aggregating to Rs. 22.64 crore was received in full at the time of allotment. Pursuant to the successful completion of the issue, the paid-up equity share capital of the Company increased accordingly. The proceeds from the preferential allotment have been deployed in accordance with the objectives specified in the offer document.

11. The Directorate General of GST Intelligence (DGGI), Nashik Regional Unit has issued a Show Cause Notice (SCN) dated May 9, 2025, was issued by the DGGI Nagpur Zonal Unit, amounting to Rs. 387.43 crores for the period from October 2020 to October 2024. The SCN is currently pending adjudication before the jurisdictional authority at CGST Nashik Commissionerate. The Company is in the process of preparing its reply, which will be submitted within the prescribed timeline under the Central Goods and Services Tax Act, 2017. The Company remains committed to full compliance with all applicable legal and regulatory requirements.

12. The Company has received four Show Cause Notices dated January 13, 2025, relating to refunds under the CGST Act 2017 sanctioned for November 2021 to January 2022 of Rs. 22.23 crores. These refunds order were earlier set aside by the Commissioner (Appeals) Lucknow, following an appeal by CGST Firozabad UP. The Company has conveyed its intention to file appeal before the GST Tribunal under the CGST Act 2017. CGST Firozabad UP has issued protective SCNs, which remain under adjudication.

Elitecon International Limited
(Formerly known as Kashiram Jain & Company Limited)
For Elitecon International Ltd.


Director
Vipin Sharma
Managing Director
DIN: 01739519

Date : 27th May, 2025
Place : New Delhi

Elitecon International Limited

Standalone Segment wise Revenue, Results, Assets and Liabilities as per clause 33 of The Listing Regulations are as follows:-

Particulars	Quarter ended			Year ended	
	01-01-2025 TO 31-03-2025	01-10-2024 TO 31-12-2024	01-01-2024 TO 31-03-2024	01-04-2024 TO 31-03-2025	01-04-2023 TO 31-03-2024
	(Refer note 7) (Audited)	(Unaudited)	(Refer note 7) (Audited)	(Audited)	(Audited)
1. Segment Revenue					
a) Tobacco Products	8,910.37	4,840.28	1,743.58	26,620.10	2,976.68
b) Agro Products	3,130.73	-	2,705.67	3,130.73	2,705.67
c) Unallocable	-	-	-	-	-
Total	12,041.10	4,840.28	4,449.25	29,750.83	5,682.35
Less: Inter segment revenue	-	-	-	-	-
Net Sales/ Income from Operations	12,041.10	4,840.28	4,449.25	29,750.83	5,682.35
2. Segment Results					
Profit before Interest & Tax					
a) Tobacco Products	1,127.05	665.64	451.16	3,127.61	298.87
b) Agro Products	108.19	-	214.76	108.19	214.78
TOTAL	1,235.24	665.64	665.92	3,235.80	513.65
Add/(Less):					
a) Finance Cost	16.07	2.15	42.31	22.63	48.73
b) Un-allocable expenditure net off un-allocable income & other comprehensive income	-	-	-	-	-
Total Profit before Tax	1,219.17	663.48	623.61	3,213.17	464.92
3. Segment Capital Employed (Segment Assets - Segment Liabilities)					
Segment Assets					
a) Tobacco Products	6,525.12	23,212.50	5,495.25	6,525.12	5,495.25
b) Agro Products	-	-	26.78	-	26.78
c) Unallocable	10,376.61	-	6,394.15	10,376.61	6,394.15
Total	16,901.73	23,212.50	11,916.18	16,901.73	11,916.18
Segment Liabilities					
a) Tobacco Products	4,014.08	14,912.06	2,477.89	4,014.08	2,477.89
b) Agro Products	-	-	148.04	-	148.04
c) Unallocable	741.75	-	16,229.81	741.75	16,229.81
Total	4,755.83	14,912.06	18,855.74	4,755.83	18,855.74
Capital Employed					
a) Tobacco Products	2,511.04	8,300.44	3,017.36	2,511.04	3,017.36
b) Agro Products	-	-	(121.26)	-	(121.26)
c) Unallocable	9,634.86	-	(9,835.66)	9,634.86	(9,835.66)
Total	12,145.90	8,300.44	(6,939.56)	12,145.90	(6,939.56)

For Elitecon International Ltd.



Director

Elitecon International Limited
(Formerly known as Kashiram Jain & Company Limited)
 Regd Office: 152, Shivani Apartments, Plot No. 63, I.P. Extension, Patparganj, Delhi - 110892
 CIN: L16080DL1987PLC396234, Phone: 9871761020
 Email: admin@eliteconinternational.com, website: www.eliteconinternational.com
Standalone Statement of Assets and Liabilities as at Year Ended March 31st, 2025

Particulars	(₹ in Lakhs)	
	As at 31st March 2025 Audited	As at 31st March 2024 Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	892.73	562.95
Right of use assets	46.02	69.52
Capital work-in-progress		
Financial assets		
Investments	1,507.91	-
Loans & Advances		
Other financial assets		
Deferred tax assets(net)	21.60	13.94
Other non current assets		
	2,468.26	646.41
Current assets		
Inventories	3,952.46	3,958.47
Financial assets		
Investments		
Trade receivables	6,525.12	1,563.56
Cash and cash equivalents	255.53	182.32
Loans & Advances	-	-
Other financial assets	-	-
Other current assets	3,720.36	5,541.81
Current Tax Assets (net)	-	23.61
	14,433.47	11,269.77
Total Assets	16,901.73	11,916.18
EQUITY AND LIABILITIES		
Equity		
Equity share capital	15,985.00	121.00
Other equity	(3,839.10)	(7,060.56)
	12,145.90	(6,939.56)
Non Current Liabilities		
Financial liabilities		
Long Term Borrowings	24.22	14,233.73
Lease Liability	27.24	50.60
Other financial liability	-	-
Provisions	2.14	1.10
Deferred Tax Liability (Net)	-	-
Current Liabilities		
Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	3,761.19	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	252.89	2,625.95
Financial liabilities		
Borrowings	-	-
Lease Liabilities	23.36	19.90
Other current liabilities	664.76	1,924.47
Provisions	0.03	0.01
Current Tax Liabilities (net)	-	-
	4,755.83	18,855.74
Total Equity and Liabilities	16,901.73	11,916.18

Elitecon International Limited
 (Formerly known as Kashiram Jain & Company Limited)
 For Elitecon International Ltd.

Vipin Sharma
 Managing Director
 DIN: 01739519

Date: 27th May, 2025
 Place: New Delhi

Elitecon International Limited
(Formerly known as Kashiram Jain & Company Limited)
 Regd Office: 152, Shivani Apartments, Plot No. 63, I.P. Extension, Patparganj, Delhi - 110092
 CIN: L16000DL1987PLC396234, Phone: 9871761020
 Email: admin@eliteconinternational.com, website: www.eliteconinternational.com

Standalone Statement of Cash Flow for year ended 31st March 2025

Particulars	(₹ in Lakhs)	
	Year ended 31.03.2025	Year ended 31.03.2024
A. Cash flow from Operations		
Profit before tax	3,213.17	464.92
Adjustment for:		
Depreciation and amortization expense	179.53	221.58
Financial Charges	17.09	48.74
Gratuity Expense	1.69	0.94
Interest on Lease Liabilities	5.54	
Derecognition of lease liability	-	(5.06)
(Profit)/loss on sale of Property, plant and equipment	-	(3.06)
Operating profit before working capital changes	<u>3,417.81</u>	<u>262.92</u>
(Increase)/ Decrease in Current Assets		
Inventories	26.01	(827.60)
Trade receivables	(4,961.56)	(475.96)
Other current assets	1,821.45	(2,391.63)
Increase/(Decrease) in Current Liabilities		
Trade payables	1,388.14	(2,647.02)
Other Current Liabilities	(1,259.70)	(2,237.79)
Provisions	-	-
Cash Inflow / (outflow) from Operations	<u>431.35</u>	<u>(7,852.15)</u>
Income Tax paid	23.61	(11.41)
Net Cash Inflow / (Outflow) from Operating Activities (A)	<u>454.96</u>	<u>(7,863.56)</u>
B. Cash flow from Investing activities		
Purchase of property, plant and equipment	(485.80)	(32.29)
Sale of property, plant and equipment	-	396.44
Sale/purchase of Investments	(1,507.91)	-
Net Cash Inflow / (Outflow) from Investing Activities (B)	<u>(1,993.71)</u>	<u>364.15</u>
C. Cash Flow from Financing Activities		
Proceed from issue of Share Capital	9,064.00	-
Increase in Securities Premium	-	-
Proceed from Long Term Borrowings	(7,409.51)	7,741.89
Payment of Lease Liabilities	(25.44)	(34.32)
Financial Charges	(17.09)	(45.75)
Net Cash Inflow / (Outflow) from Financing Activities (C)	<u>1,611.96</u>	<u>7,661.81</u>
Net Change in Cash or Cash Equivalents during the year (A+B+C)	<u>73.21</u>	<u>162.40</u>
Cash and Cash Equivalents at the beginning of the year	<u>182.32</u>	<u>19.92</u>
Cash and Cash Equivalents at the end of the year	<u>255.53</u>	<u>182.32</u>

For Elitecon International Limited
 (Formerly known as Kashiram Jain & Company Limited)


 Director

Vipin Sharma
 Managing Director
 DIN: 01739519

Date: 27th May, 2025
 Place: New Delhi

Elitecon International Limited
(Formerly known as Kashiram Jain & Company Limited)
Regd Office: Building No. 05, 2nd Floor, Park End, Vikas Marg, Preet Vihar, Delhi-110092
CIN: L16000DL1987PLC396234, Phone: 9871761020
Email: admin@eliteconinternational.com, website: www.eliteconinternational.com

Audited Consolidated Financial Results of Elitecon International Limited (Formerly Kashiram Jain and Company Limited)
for the quarter and year ended March 31st, 2025 prepared in compliance with the Indian Accounting Standards (IND-AS)

		CONSOLIDATED		
		Quarter ended		Year Ended
Sr. No.	Particulars	31st March 2025	31st December 2024	31st March 2025
		Refer Note 7 (Audited)	Unaudited	Audited
1	Income from Operations			
	a) Net Sales/Revenue from Operations	31,316.01	9,412.40	54,875.71
	b) Other Income	72.78	76.89	260.57
	Total Income from Operations (Net)	31,388.79	9,489.29	55,136.28
2	Expenses			
	(a) Cost of Material Consumed	7,939.91	(580.19)	27,754.59
	(b) Purchases of Stock-in-trade	19,313.49	3,786.71	24,341.59
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(601.30)	4,484.90	(818.98)
	(d) Employees Benefit Expenses	96.29	72.03	328.01
	(e) Finance Cost	16.84	2.49	23.91
	(f) Depreciation & Amortisation Expenses	54.45	36.54	179.75
	(g) BSE Annual Fees	-	-	3.23
	(h) Other Expenses	573.60	351.12	1,366.94
	Total Expenses	27,093.38	8,153.69	48,179.16
3	Profit/(Loss)- from ordinary activities before Tax (1-2)	4,295.41	1,335.60	6,957.12
4	Tax Expenses			
	a) Current Tax	-	-	-
	b) Deferred Tax	(1.90)	1.43	(7.77)
5	Profit for the period	4,297.31	1,334.17	6,964.89
	Equity Shareholder of the Company			6,963.85
	Non Controlling Interest			1.04
6	Other Comprehensive Income			
	i) Item that will not be reclassified to profit or loss	0.63	-	0.63
	-Change in fair value of equity instrument	-	-	-
	-Remeasurement of Post Employment Benefit obligations	-	-	-
	a) Income tax relating to item that will not be reclassified to Profit or loss	(0.16)	-	(0.16)
	Total comprehensive income for the period(5+6)(comprising profit and other comprehensive income for the period)	4,297.78	1,334.17	6,965.36
7	Profit/Loss attributable to	4,297.78	1,334.17	6,965.36
	Equity Shareholder of the Company	4,296.74	-	5,564.32
	Non Controlling Interest	1.04	-	1.04
8	Other Comprehensive Income attributable to			
	Equity Shareholder of the Company	-	-	-
	Non Controlling Interest	-	-	-
9	Total comprehensive income attributable to			
	Equity Shareholder of the Company	-	-	-
	Non Controlling Interest	-	-	-
10	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	15,985.00	121.00	15,985.00
	Other Equity excluding Revaluation Reserves			
11	Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	37.72	(7,060.55)	37.72
12	Earning Per Share (Face value of Rs. 10/- each)			
	a) Basic	2.72	110.25	17.49
	b) Diluted	2.72	0.97	17.49

1. Above consolidated results were reviewed by Audit Committee and taken on record by Board of Directors in their meeting held on 27th May 2025 and thereafter approved by the Board of Directors at their meeting held on May 27th 2025.

2. Segment Reporting as defined in Ind AS 108 is applicable as the business of the Company falls under two segment i.e. tobacco and allied products and agro products.

3. The above figures have been regrouped or rearranged where ever necessary.

4. Corresponding figures of the Previous period have been regrouped and rearranged, wherever necessary to conform to the current period's classification.

5. These Results are also updated on the company's website URL: website: <http://www.eliteconinternational.com>

6. In accordance with provisions of regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the above consolidated results have undergone limited review by the statutory auditors of the company. The statutory auditors have carried out the limited review on the above results for the Quarter ended 31st December 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.

7. The figures for the quarter ended on 31st March 2025 are balancing figures between an audited figures for the audited year ended 31st March 2025 and the unaudited published year-to-date figures upto the 31st December 2024, which were subject to limited review.

8. The format for above results as prescribed in SEBI's circular CIR/SPD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.

For Elitecon International Ltd.


Director

9. During the financial year ended 31st March 2025, the Company successfully completed a preferential allotment of 13,60,00,000/- share warrants pursuant to the provisions of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time. The share warrants were allotted to members of the promoter group and other identified non-promoter entities, in accordance with the shareholders' approval obtained through a special resolution.

Each warrant entitled the holder to apply for and be allotted one equity share of the Company. As per the terms and conditions of the issue, the warrant holders were required to pay 25% of the issue price at the time of allotment as an upfront payment. The remaining 75% of the issue price was payable upon exercise of the right to convert the warrants into equity shares, which was required to be exercised within a period of 18 months from the date of allotment.

All the share warrants were fully paid for and duly converted into equity shares on or before 31st March 2025. Consequently, the Company allotted 13,60,00,000/- equity shares of Rs. 10 per share, resulting in an increase in the paid-up equity share capital and strengthening of the Company's equity base. The proceeds from the preferential issue have been utilized in line with the objectives stated in the offer documents.

10. During the financial year ended 31st March 2025, the Company successfully completed a preferential allotment of 2,26,40,000 equity shares of face value Rs. 10 each, in accordance with the provisions of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time. The equity shares were allotted to members of the promoter group and other identified non-promoter entities, pursuant to the shareholders' approval obtained through a special resolution passed in a general meeting.

The issue price for the preferential allotment was fixed at Rs. 10 per share, in compliance with the pricing guidelines prescribed under the applicable SEBI regulations. The entire consideration amount aggregating to Rs. 22.64 crore was received in full at the time of allotment.

Pursuant to the successful completion of the issue, the paid-up equity share capital of the Company increased accordingly. The proceeds from the preferential allotment have been deployed in accordance with the objectives specified in the offer document.

11. The Consolidated financial results include the financial result of the following:

- WOS-Elitecon International FZ LLC, Dubai UAE
- Subsidiary (99.32%) - Golden Cryo Private Limited, India
- Financials of WOS and Subsidiary are audited by other statutory auditor, in Opinion of the Management and Auditor's the audited financials of WOS and Subsidiary are prepared on the basis of true and view presentation.

12. The Directorate General of GST Intelligence (DGGI), Nashik Regional Unit has issued a Show Cause Notice (SCN) dated May 9, 2025, was issued by the DGGI Nagpur Zonal Unit, amounting to Rs. 387.43 crores for the period from October 2020 to October 2024.

The SCN is currently pending adjudication before the jurisdictional authority at CGST Nashik Commissionerate. The Company is in the process of preparing its reply, which will be submitted within the prescribed timeline under the Central Goods and Services Tax Act, 2017. The Company remains committed to full compliance with all applicable legal and regulatory requirements.

13. The Company has received four Show Cause Notices dated January 13, 2025, relating to refunds under the CGST Act 2017 sanctioned for November 2021 to January 2022 of Rs. 22.23 crores. These refunds order were earlier set aside by the Commissioner (Appeals) Lucknow, following an appeal by CGST Farzabad UP. The Company has conveyed its intention to file appeal before the GST Tribunal under the CGST Act 2017. CGST Farzabad UP has issued protective SCNs, which remain under adjudication.

14. As the comparative Consolidated financial results are prepared for the first time comparative figure shall not appear.

Elitecon International Limited
(Formerly known as Kashiram Jain & Company Limited)

For Elitecon International Ltd

Dipankar Sharma
Managing Director
DIN: 01739519

Date : 27th May 2025
Place : New Delhi

Elitecon International Limited

Consolidated Segment wise Revenue, Results, Assets and Liabilities as per clause 33 of The Listing Regulations are as follows:-

Particulars	Quarter ended		Year ended
	01-01-2025 TO 31-03-2025	01-10-2024 TO 31-12-2024	01-04-2024 TO 31-03-2025
	(Refer note 7) (Audited)	(Unaudited)	(Audited)
1. Segment Revenue			
a) Tobacco Products	28,185.28	9,412.40	50,539.58
b) Agro Products	3,130.73	-	4,336.13
c) Unallocable	-	-	-
Total	31,316.01	9,412.40	54,875.71
Less: Inter segment revenue	-	-	-
Net Sales/ Income from Operations	31,316.01	9,412.40	54,875.71
2. Segment Results			
Profit before Interest & Tax			
a) Tobacco Products	4,204.07	1,338.09	6,870.97
b) Agro Products	108.19	-	110.10
TOTAL	4,312.26	1,338.09	6,981.07
Add/(Less):			
a) Finance Cost	16.84	2.49	23.94
b) Un-allocable expenditure net off un-allocable income & other comprehensive income	-	-	-
Total Profit before Tax	4,295.42	1,335.60	6,957.13
3. Segment Capital Employed (Segment Assets - Segment Liabilities)			
Segment Assets			
a) Tobacco Products	16,225.67	27,792.64	16,225.67
b) Agro Products	-	-	-
c) Unallocable	8,868.66	-	8,868.66
Total	25,094.33	27,792.64	25,094.33
Segment Liabilities			
a) Tobacco Products	8,320.81	18,803.63	8,320.81
b) Agro Products	-	-	-
c) Unallocable	741.70	-	741.70
Total	9,062.51	18,803.63	9,062.51
Capital Employed			
a) Tobacco Products	7,904.87	8,989.00	7,904.87
b) Agro Products	-	-	-
c) Unallocable	8,126.95	-	8,126.95
Total	16,031.82	8,989.00	16,031.82

For Elitecon International Ltd.


Director

Elitecon International Limited
(Formerly known as Kashiram Jain & Company Limited)
 Regd Office: Building No. 05, 2nd Floor, Park End, Vikas Marg, Preet Vihar, Delhi-110092
 CIN: L16000DL1987PLC396234, Phone: 9871761020
 Email: admin@eliteconinternational.com, website: www.eliteconinternational.com
Consolidated Statement of Assets and Liabilities as at March 31st, 2025

Particulars	(₹ in Lakhs) As at 31st March 2025 Audited
ASSETS	
Non-current assets	
Property, Plant and Equipment	1,744.50
Right of use assets	46.02
Capital work-in-progress	-
Financial assets	
Investments	-
Loans & Advances	76.00
Other financial assets	-
Deferred tax assets (net)	21.55
Other non current assets	-
	1,888.07
Current assets	
Inventories	4,156.26
Financial assets	
Investments	-
Trade receivables	12,444.42
Cash and cash equivalents	266.63
Loans & Advances	-
Other financial assets	-
Other current assets	6,338.95
Current Tax Assets (net)	-
	23,206.26
Total Assets	25,094.33
EQUITY AND LIABILITIES	
Equity	
Equity share capital	15,985.00
Other equity	37.72
Non Controlling Interest	9.10
	16,031.82
Non Current Liabilities	
Financial liabilities	
Long Term Borrowings	43.97
Lease Liability	27.24
Other financial liability	-
Provisions	2.14
Deferred Tax Liability (Net)	-
Current Liabilities	
Trade payables	-
(A) total outstanding dues of micro enterprises and small enterprises	7,361.00
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	232.89
Financial liabilities	
Borrowings	156.31
Lease Liabilities	23.36
Other current liabilities	1,195.57
Provisions	0.03
Current Tax Liabilities (net)	-
	9,062.51
Total Equity and Liabilities	25,094.33

Elitecon International Limited
 (Formerly known as Kashiram Jain &
 Company Limited)

For Elitecon International Ltd.


 Vipin Sharma
 Managing Director
 DIN: 01739519

Date: 27th May, 2025
 Place : New Delhi

Elitecon International Limited
(Formerly known as Kashiram Jain & Company Limited)
 Regd Office: 152, Shivani Apartments, Plot No. 63, I.P. Extension, Patparganj, Delhi - 110092
 CIN: LI6000DL1987PLC396234, Phone: 9871761020
 Email: admin@eliteconinternational.com, website: www.eliteconinternational.com
Consolidated Statement of Cash Flow for year ended 31st March 2025

Particulars	Year ended 31.03.2025	
A. Cash flow from Operations		
Profit before tax		6,957.13
Adjustment for:		
Depreciation and amortization expense	179.74	
Financial Charges	17.09	
Gratuity Expense	1.69	
Interest on Lease Liabilities	5.54	
(Profit)/loss on sale of Property, plant and equipment	-	204.06
Operating profit before working capital changes		<u>7,161.19</u>
(Increase)/ Decrease in Current Assets		
Inventories	(60.56)	
Trade receivables	(9,926.81)	
Other current assets	(647.47)	(10,634.83)
Increase/(Decrease) in Current Liabilities		
Trade payables	4,289.37	
Other Current Liabilities	(841.91)	
Provisions	-	3,447.46
Cash Inflow / (outflow) from Operations		<u>(26.18)</u>
Income Tax paid		23.61
Net Cash Inflow / (Outflow) from Operating Activities (A)		<u>(2.57)</u>
B. Cash flow from Investing activities		
Purchase of property, plant and equipment	(492.82)	
Sale/purchase of Investments	(1,507.91)	(2,000.72)
Net Cash Inflow / (Outflow) from Investing Activities (B)		<u>(2,000.72)</u>
C. Cash Flow from Financing Activities		
Proceed from issue of Share Capital	9,529.40	
Loans & Advances	(76.00)	
Proceed from Long Term Borrowings	(7,323.90)	
Payment of Lease Liabilities	(25.44)	
Financial Charges	(17.09)	2,086.97
Net Cash Inflow / (Outflow) from Financing Activities (C)		<u>2,086.97</u>
Net Change in Cash or Cash Equivalents during the year (A+B+C)		83.68
Cash and Cash Equivalents at the beginning of the year		182.95
Cash and Cash Equivalents at the end of the year		<u>266.63</u>

Elitecon International Limited
(Formerly known as Kashiram Jain & Company Limited)

For Elitecon International Ltd.


Vipin Sharma
 Managing Director
 DIN: 01739519
 Director

Date: 27th May, 2025
 Place: New Delhi