

BHAGYA MACHINE TOOLS LIMITED
(Formerly Known as Bhagya Steels Limited)

Annexure 41 - Audit Trail

Pursuant to the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014, as amended by the Companies (Accounts) Amendment Rules 2021, the Company is in compliance with the provisions which require that the Company shall use only such accounting software, which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made.

Annexure 42 - Statement of Capitalisation

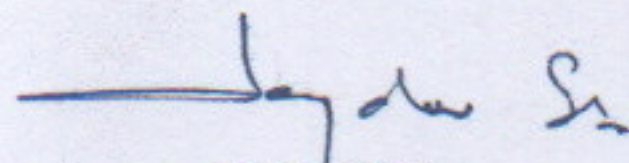
All amounts Rs. in Lacs unless otherwise stated

PARTICULARS	Pre offer	Post Issue
Debt:		
Long-term Borrowings	39.79	-
Short-term Borrowings	247.39	-
Total Debt (A)	287.18	-
Shareholders Fund:		
Share Capital	485.00	-
Reserves and Surplus	1541.31	-
Total Shareholders Fund (B)	2026.31	-
Total Debt / Shareholders Fund (A/B)	0.14	-

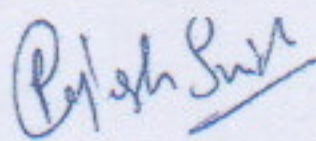
Annexure 43

Previous year's figures have been regrouped / rearranged wherever necessary to conform to this years' classification.

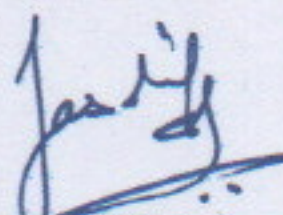
For and on behalf of
Bhagya Machine Tools Limited



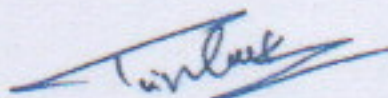
Jagdev Singh
Managing Director
DIN - 09428375



Rajesh Singla
C.F.O
Pan :CNPOS7915R

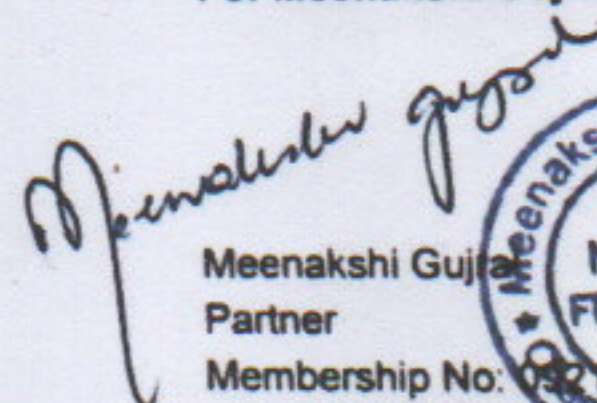


Jasdil Singh
Whole Time Director
DIN -09578743



Tirlok Mohan
Company Secretary
M.MO: 70713

In terms of our report attached
For Meenakshi Gujral & Co



Meenakshi Gujral
Partner
Membership No: 032171
Firm registration No: 015133N
UDIN: 26092171BUVLFC1943
PLACE: DELHI
DATED: 08-08-2026

