

**EMROCK CORPORATION LIMITED**  
7th Floor, 715, Anushri Accolade-2, Nr. Ugati Lakeview, Science City Road,  
Sola, Ahmedabad, Gujarat, India, 380060.  
CIN: L41001GJ1994PLC168513  
**BALANCE SHEET AS AT 31st MARCH, 2026**

(Amount in Lakhs)

	Particulars	Note No.	As at 31st Mar, 2026	As at 31st Mar, 2025
	<b>ASSETS</b>			
(I)	<b>Non Current Assets</b>			
	Property, Plant and Equipment	1	0.79	0.52
	Capital work in progress	1	1,430.14	-
	Other Intangible Assets		-	-
	Intangible Assets under development		-	-
	a) Financial Assets			
	i. Investments			
	ii. Trade Receivables			
	iii Loans and Advances	2	570.53	199.09
	iv. Other Financial Assets			
	iv. Deferred Tax Assets (Net)	3	34.73	56.84
	c) Other Non Current Assets	4	770.36	18.82
	<b>Total Non-Current Assets</b>		<b>2,806.55</b>	<b>275.27</b>
(II)	<b>Current Assets</b>			
	a) Inventories	5	450.33	450.33
	b) Financial Assets			
	i. Investments		-	-
	i) Trade Receivables	6	5.40	54.00
	ii) Cash and Cash equivalents	7	104.86	3.59
	iii) Other Current Financial Assets		-	-
	c) Current Tax Assets (Net)	8	20.29	1.64
	d) Other Current Assets	9	91.95	45.75
	<b>Total of Current Assets</b>		<b>672.82</b>	<b>555.31</b>
	<b>Total Assets (I + II)</b>		<b>3,479.37</b>	<b>830.58</b>
	<b>EQUITY AND LIABILITIES</b>			
(I)	<b>EQUITY</b>			
	a) Equity Share Capital	10	1,582.00	522.00
	b) Other Equity	11	794.01	211.26
	<b>Total Equity</b>		<b>2,376.01</b>	<b>733.26</b>
(II)	<b>LIABILITIES</b>			
	##			
	Financial Liabilities			
	i. Borrowings	12	1,022.00	-
	<b>Total Non-Current Liabilities</b>		<b>1,022.00</b>	<b>-</b>
	<b>Current Liabilities</b>			
	a) Financial Liabilities			
	i) Borrowings	12	30.00	86.44
	ii) Trade payables	13	-	-
	- Dues of micro enterprises and small		-	-
	- Dues other than micro enterprises and small		6.62	3.27
	iii) Other Financial Liabilities			
	b) Other Current Liabilities	14	14.12	7.60
	c) Provisions			
	d) Current Tax Liabilities (Net)	15	30.61	-
	<b>Total Current Liabilities</b>		<b>81.35</b>	<b>97.32</b>
	<b>Total Liabilities</b>		<b>1,103.35</b>	<b>97.32</b>
	<b>Total Equity and Liabilities (I+II)</b>		<b>3,479.37</b>	<b>830.58</b>
	Contingent Liabilities	16	-0.00	0.00
	Summary Of Significant Accounting Policies	2		

The accompanying notes are an integral part of the Financial Statements.  
As per our report of even date attached



For PURUSHOTTAM KHANDLWAL & CO.  
CHARTERED ACCOUNTANTS  
FRN : 0123825W

  
CA MAHENDRASINGH S RAO

PARTNER  
MEMBERSHIP NO. : 154239

PLACE : AHMEDABAD  
DATED : 12th May, 2026  
UDIN:- 26154239SNFKEV3753

FOR AND ON BEHALF OF THE BOARD


   
PARTH TULSIBHAI PATEL ARJUNKUMAR JAGDISHBHAI PATEL

(CHAIRMAN,  
DIRECTOR AND CFO)

DIN: 07289967

(WHOLE TIME  
DIRECTOR)

DIN: 08982762

  
JANKUMAR TULSIBHAI PATEL  
(MANAGING  
DIRECTOR)

DIN: 01473158

KIRTI PRAKASH  
LUDHRANI  
(COMPANY  
SECRETARY)

M. No. A71343

