

BOARD REPORT

To
The Members,
G.K. WINDING WIRES LIMITED

Your directors have pleasure in presenting their 40th Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2025.

1. Financial summary or Highlights/Performance of the Company

(All amounts in INR thousand)		
PARTICULARS	FY 2024-25	FY 2023-24
Total Income	1,11,52,484.06	85,89,214.37
Total Expenditure	1,08,59,566.72	83,44,846.10
Profit/Loss Before Tax	2,92,917.34	2,44,368.27
Less: Tax Expenses:	75,164.80	63,010.68
-Current Tax	69,945.03	59,654.37
-Deferred Tax	5,219.77	3,356.31
Profit/Loss for the Year	2,17,752.54	1,81,357.59
Total Comprehensive Income	2,17,752.54	1,81,357.59

2. Dividend

No Dividend, Final or Interim, has been declared by the Board for the Financial Year 2024-2025.

3. The amounts, if any, which it proposes to carry to any Reserves

The Company has decided to retain the entire profits i.e. **2,17,752.54** (amounts in INR thousand) and transferred to Reserve and surplus.

4. Brief description of the Company's working during the year/State of Company's affair

Revenue from operations of the company is 1,11,26,323,38 (amounts in INR thousand) for FY 2024-25 and for the FY 2023-24 was 85,57,834,04 (amounts in INR thousand)

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Other income is 26,160.68 (amounts in INR thousand) for FY 2024-25 and for the FY 2023-24 was 31,380.33 (amounts in INR thousand)

Profit after tax for the company during FY 2024-25 is **2,17,752.54** (amounts in INR thousand) and for the FY 2023-24 was **1,81,357.59** (amounts in INR thousand)

5. Change in the nature of business, if any

During the year under review, there has been no change in the nature of business activities of the Company.

6. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

There have been no material changes and commitments which affect the financial position of the Company that have occurred between the end of the financial year to which the financial statements relate and the date of this report.

7. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

During the financial year 2024-25, there are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and the Company's operations in future.

8. Details in respect of adequacy of internal financial controls with reference to the Financial Statements

The Company has an adequate system of Financial Control administered by management. The Management periodically reviews the financial performance of the Company against the approved plans across various parameters and takes necessary action, wherever necessary. Company has also appointed **M/s Nisha Vats & Co., Cost Accountants** as the Internal Auditors of the Company during the F.Y. 2024-25

9. Details of Subsidiary/Joint Ventures/Associate Companies and Performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement

The Company does not have any Subsidiary, Joint Venture or Associate Companies.

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10. Deposits

The details relating to deposits, covered under Chapter V of the Act,

- a) Accepted during the year: N.A.
- b) Remained unpaid or unclaimed as at the end of the year: N.A.
- c) Whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved:
 - i) At the beginning of the year: NIL
 - ii) Maximum during the year: NIL
 - iii) At the end of the year: NIL

The details of deposits which are not in compliance with the requirements of Chapter V of the Act: NIL

11. Statutory Auditors

During the year, M/s Talati & Talati LLP, Chartered Accountants (Firm Registration No. 110758W), were appointed as the Statutory Auditors of the Company to fill the casual vacancy caused due to the resignation of M/s Yogesh Kharbanda & Co., Chartered Accountants (Firm Registration No. 038348N), due to pre-occupation.

Subsequently, the Board of Directors approved the appointment of M/s Talati & Talati LLP to conduct the statutory audit of the Company for the financial year 2024–25, in accordance with the provisions of the Companies Act, 2013.

12. Auditors' Report

The observations of Auditor's in their report read with relevant notes are self-explanatory and do not require any further clarification and explanation.

Further, the Statutory Auditors of the Company have not reported any fraud as specified under the second proviso of Section 143(12) of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) for the time being in force).

13. Share Capital

Details of Authorized, Issued, Subscribed and Paid up Share Capital are given as follows:-

A.) Authorized Share Capital

Authorised Share Capital is 6,10,00,000 (Rupees Six Crore Ten Lakh Only) divided into **61,00,000 (Sixty-One Lakh) equity shares of ₹10 (Rupees Ten) each.**

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B.) Issued, Subscribed and Paid up Share Capital

During the financial year 2024-25, there is no change in the Issued, Subscribed and Paid up Share Capital of the Company.

4,97,04,800 (Rupees Four Crore Ninety-Seven Lakh Four Thousand Eight Hundred only), divided into 49,70,480 (Forty-Nine Lakh Seventy Thousand Four Hundred Eighty) equity shares of ₹10 (Rupees Ten) each.

14. Annual Return

In terms of provisions of Section 92, 134(3)(a) of the Act read with Rule 12 of Companies (Management and Administration) Rules, 2014 and amendments thereto, the Annual Return of the Company is available at the website of the Company at www.gkwinning.com.

15. Conservation of energy, technology absorption and foreign exchange earnings and outgo

The particulars as prescribed under Section 134 (3) (m) of the Companies Act, 2013 and rules made thereunder are enclosed as Annexure-1 to the Board's Report.

16. Corporate Social Responsibility (CSR)

As on 31st March, 2025, the Company's CSR Committee comprises of:

Name of the Directors	Status in Committee	Nature of Directorship
Mr. Sudhir Kumar Agarwal	Chairperson	Whole-Time Director
Mr. Sourabh Gupta	Member	Independent Director
Ms. Nidhi Singhal	Member	Non-Executive Director

The details of meetings and the number of meetings attended by each member of the Committee are given in Annexure III.

Pursuant to the Section 135 of the Companies Act, 2013, the Board of Directors had approved the Corporate Social Responsibility Policy of the Company which interalia includes the corporate social responsibility activities to be taken by the Company. The said policy may be referred at the Company's website <https://www.gkwinning.com/about-us/social-responsibility/>

As part of its CSR initiatives, the Company has contributed Rs. 50,94,350/- on CSR (Details attached in Annexure). Company keeps on engaging in various Social Welfare Activities being a responsible member of the society.

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The Annual Report on CSR activities in accordance with the provisions of Section 135 of the Companies Act, 2013, and the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time, is given in **Annexure II**.

17. Directors

Details of the composition of the Board of Directors, Appointments/Re-Appointments during the financial year under review, director(s) retiring by rotation are provided below:

A.) Composition of Board of Directors as on 31st March, 2025:-

<u>S. No</u>	<u>Name of Director</u>	<u>Designation</u>	<u>Date of Appointment</u>
1.	Sudhir Kumar Agarwal	Whole Time Director	28/10/1985
2.	Sameer Agarwal	Managing Director	24/08/2006
3.	Priti Agarwal	Non-Executive Director	01/11/2013
4.	Nidhi Singhal	Non-Executive Director	01/11/2013
5.	Rajat Singhal	Non-Executive Director	01/01/2025
6.	Vijai Kapur	Non-Executive Director	01/01/2025
7.	Sukhwinder Singh	Independent Director	01/01/2025
8.	Sourabh Gupta	Independent Director	01/01/2025

B.) Details of Key Managerial Personnel as on 31st March, 2025 are as below:-

<u>S. No</u>	<u>Name of Director</u>	<u>Designation</u>	<u>Date of Appointment</u>
1.	Sudhir Kumar Agarwal	Whole Time Director	28/10/1985
2.	Sameer Agarwal	Managing Director	24/08/2006

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C.) Changes in Directors and Key Managerial Personnel:

S. No	Name	Designation	Date of Change	Remarks
1.	Rajat Singhal	Non-Executive Director	01/01/2025	Appointment
2.	Vijai Kapur	Non-Executive Director	01/01/2025	Appointment
3.	Sukhwinder Singh	Independent Director	01/01/2025	Appointment
4.	Sourabh Gupta	Independent Director	01/01/2025	Appointment
5.	Neelam Agarwal	Independent Director	29/12/2024	Cessation
6.	Apar Sureka	Independent Director	29/12/2024	Cessation
7.	Naman Jain	Independent Director	29/12/2024	Cessation
8.	Ashol Kumar Khandelwal	Chief Financial Officer	06/03/2025	Cessation

D.) Retirement by rotation and subsequent re-appointment:

As per the provisions of Section 152 of the Companies Act, 2013, Ms. Nidhi Singhal (DIN: 06732220) and Ms. Priti Agarwal (DIN: 06732193), are the directors liable to retire by rotation, being eligible they are proposed to be reappointed as directors. A resolution seeking approval of members for re-appointment and their brief resume along with other details as per Secretarial Standard -2 forms part of notice of AGM.

E.) Declaration by an Independent Director(s) and re- appointment, if any:

During the financial year, the Company has appointed Independent Directors and the declaration has been received for their independence.

Further, in the opinion of the Board, the Independent Directors also possess the attributes of integrity, expertise and experience as required to be disclosed under Rule 8(5)(iia) of the Companies (Accounts) Rules, 2014.

F.) Formal Annual Evaluation: As on 31st March, 2025, Company's Paid up Capital was less than Rs. 25 Crores, therefore the provisions of Section 134(3)(p) read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable upon Company.

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18. Number of meetings of the Board of Directors :

During the financial year 2024-25, 9 Board Meetings were held, details of which are as below:-

S. No.	Date & Day	Venue	No. of Directors present
1	12.04.2024 Friday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	7
2	24.06.2024 Monday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	7
3	23.07.2024 Tuesday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	7
4	12.09.2024 Thursday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	7
5	18.09.2024 Wednesday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	7
6	30.11.2024 Saturday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	7
7	01.01.2025 Wednesday	347, GROUND FLOOR, RAM NAGAR, KRISHNA NAGAR, EAST DELHI, DELHI, INDIA, 110051	4
8.	31.01.2025 Friday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	8
9.	06.03.2025 Thursday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	8

19. Audit Committee:

During the financial year 2024-25, the Audit Committee was re-constituted on 31st January, 2025. Re-Constituted Composition of Audit Committee as on 31st March, 2025 are as below:-

Name of the Directors	Status in Committee	Nature of Directorship
Mr. Sourabh Gupta	Chairman	Independent Director
Mr. Sukhwinder Singh	Member	Independent Director
Mr. Sudhir Kumar Agarwal	Member	Whole Time Director

Details of Audit Committee Meetings for financial year 2024-25 are attached in **Annexure III**

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20. Secretarial Audit Report:

Pursuant to the provisions of Section 204 of the Companies Act, 2013, and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has obtained the Secretarial Audit Report from a Practicing Company Secretary for the financial year ended March 31, 2025.

The Secretarial Audit Report in Form MR-3 is annexed herewith as **Annexure IV** to this Report.

The Report does not contain any qualification, reservation, or adverse remark.

21. Cost Records & Audit

Pursuant to the provisions of Section 148(1) of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, the Company is required to maintain cost records as specified by the Central Government. The Company has maintained such accounts and records for the financial year ended March 31, 2025.

Further, the Board of Directors has appointed **M/s Gurvinder Chopra & Co., Cost Accountants (Firm Registration No. 100260)**, as the **Cost Auditors** of the Company for conducting the audit of cost records for the financial year 2024–25.

The remuneration of the Cost Auditors is subject to ratification by the members at the ensuing Annual General Meeting, in accordance with the provisions of Section 148(3) of the Act.

22. Details of establishment of vigil mechanism for directors and employees:

The Company promotes safe, ethical and compliant conduct of all its business activities and has put in place a mechanism for reporting illegal or unethical behaviour.

The Company has a Vigil Mechanism and Whistle- Blower Policy under which the employees are encouraged to report violations of applicable laws and regulations and the Code of Conduct – without fear of any retaliation. The reportable matters may be disclosed to the Ethics and Compliance Task Force which operates under the supervision of the Audit Committee. Employees may also report violations to the Chairman of the Audit Committee.

There was no instance of denial of access to the Audit Committee during the year.

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23. Nomination and Remuneration Committee as on 31st March 2025;-

During the financial year 2024-25, the Nomination and Remuneration Committee (NRC) was re-constituted on 31st January, 2025. Re-Constituted Composition of Nomination and Remuneration Committee as on 31st March, 2025 are as below:-

Name of the Directors	Status in Committee	Nature of Directorship
Mr. Sukhwinder Singh	Chairman	Independent Director
Mr. Sourabh Gupta	Member	Independent Director
Ms. Priti Agarwal	Member	Non-Executive Director

Details of NRC Meetings for financial year 2024-25 are attached in **Annexure III**.

24. Stakeholders Relationship Committee as on 31st March, 2025:-

As per the provisions of Section 178(5) of the Companies Act, 2013, the constitution of a Stakeholders Relationship Committee is applicable to listed companies and such other classes of companies as may be prescribed. Since the Company is an unlisted public company, this requirement is not applicable to it.

However, the Company regularly addresses the queries and grievances of stakeholders including shareholders and other security holders (if any), through its compliance and secretarial team in a timely and effective manner.

25. Company's Policy Relating to Directors Appointment, Payment of Remuneration and Discharge of their Duties

Pursuant to the provisions of Section 178(3) of the Companies Act, 2013, the Company has formulated a Nomination and Remuneration Policy, which lays down the criteria for appointment, qualifications, independence, and evaluation of performance of Directors, Key Managerial Personnel (KMP), and Senior Management.

The Policy also outlines the framework for determining the remuneration of Directors, KMPs, and Senior Management Personnel, ensuring that it is reasonable and sufficient to attract, retain, and motivate competent professionals in line with industry benchmarks and the Company's objectives.

The Nomination and Remuneration Policy also includes provisions for the discharge of duties of Directors, ensuring integrity, commitment, and compliance with applicable legal and ethical standards.

The said Policy is available at the registered office of the Company for inspection during business hours and is also made available to stakeholders upon request.

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26. Particulars of loans, guarantees or investments under section 186

SR. NO.	NAME OF PARTY & ADDRESS	SANCTION DATE/ DATE OF LATEST MODIFICATION	AMOUNT	REMARKS
	NIL	NIL	NIL	NIL

27. Particulars of contracts or arrangements with related parties:

During the financial year under review, all related party transactions entered into by the Company were in the **ordinary course of business** and on an **arm's length basis**, in compliance with the provisions of Section 188 of the Companies Act, 2013 and applicable rules made thereunder.

Further, there were **no material contracts or arrangements** with related parties during the year which were required to be reported in **Form AOC-2** pursuant to Rule 8(2) of the Companies (Accounts) Rules, 2014.

Accordingly, the disclosure of particulars in Form AOC-2 is **not applicable**.

28. Particulars of Employees and related disclosures details pursuant to Section 197(12) read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

- In compliance with Section 197(12) of the Companies Act, 2013 and Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and taking into account the recent amendments under the Companies (Accounts) Second Amendment Rules, 2025, the Company states as follows:
- No employee of the Company was in receipt of remuneration aggregating ₹1.02 crore or more per annum during the financial year.
- No employee was employed for part of the year and received remuneration of ₹8.5 lakh or more per month during any part of the financial year.
- No employee drew remuneration in excess of that drawn by the Managing Director or Whole-Time Director and held 2% or more of equity shares, either individually or along with spouse/dependent children.
- Ms. Neelam Agarwal, who ceased to be a Director on 27 December 2024, continued to be associated in an administrative capacity. Her remuneration during the financial year was ₹15,00,000, which does not fall within the thresholds prescribed under Rule 5(2).

The Company affirms that the remuneration paid to Directors and employees is in accordance with the Remuneration Policy of the Company.

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29. Corporate Governance Certificate:

Company being an unlisted Company, hence, provisions related to Corporate Governance is not applicable to the Company.

30. Cash Flow Statement:

The Cash Flow Statement for the financial year ended 31 March 2025 prepared in accordance with applicable accounting standards is attached and forming part of the financial statements of the Company.

31. Risk management:

The Company has established an **Internal Risk Management Committee** comprising Directors, Senior Management, and Heads of Departments to proactively identify, evaluate, and mitigate potential business and operational risks. The Committee meets periodically to review key risk areas and implement appropriate preventive and corrective measures. Through this structured and forward-looking approach, Company ensures that risks are effectively managed and remain well within the acceptable risk appetite as defined by the Board.

32. PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE [“POSH”]:* Rule 8(5)(x) of Companies (Accounts) Rules, 2014:

The Company has adopted a policy for prevention of sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (“POSH Act”). An Internal Complaints Committee (“ICC”) has been duly constituted as per the provisions of the POSH Act to redress complaints regarding sexual harassment at the workplace.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follows:

a.	Number of complaints of Sexual Harassment received in the Year	Nil
b.	Number of Complaints disposed off during the year	Nil
c.	Number of cases pending for more than ninety days	Nil

33. Compliance with Secretarial Standards

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Meetings of the Board of Directors and General Meetings.

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34. Directors' Responsibility Statement:

Pursuant to the provisions of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors hereby confirm that, to the best of their knowledge and belief:

a) In the preparation of the annual accounts for the financial year ended 31st March 2025, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

b) The Directors have 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 the financial year ended 31st March 2025;

c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The Directors have prepared the annual accounts on a going concern basis; and

e) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

35. Details Of Application / Any Proceeding Pending Under The Insolvency And Bankruptcy Code, 2016.

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year.

36. Details Of Difference Between Amount Of The Valuation Done At The Time Of One Time Settlement And The Valuation Done While Taking Loan From The Banks Or Financial Institutions Along With The Reasons Thereof

As Company has not done any one time settlement during the year under review hence no disclosure is required.

37. Maternity Benefit: Rule 8(5)(xiii) of Companies (Account) Rules, 2014

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

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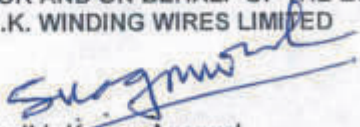
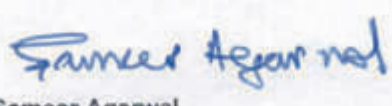
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38. Acknowledgements

Your Directors take this opportunity to express their grateful appreciation for the excellent assistance and co-operation received from the Company's Bankers and other authorities. Your directors also thank all the employees of the company for their valuable services and support during the year.

We are thankful to our staff and other concerned parties for their cooperation.

FOR AND ON BEHALF OF THE BOARD
G.K. WINDING WIRES LIMITED


Sudhir Kumar Agarwal
Whole Time Director
DIN: 00117005
Address: D-257, SEC-47, Noida
U.P -201303
Sameer Agarwal
Managing Director
DIN: 00117027
Address: D-257, SEC-47, Noida
U.P -201303

Place:- NOIDA
DATE:-30-08-2025

G.K. WINDING WIRES LIMITED

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+91-8744005143 | bd@gkwwinding.com | CIN : U74899DL1985PLC022363

ANNEXURE - I**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO****A. CONSERVATION OF ENERGY****1) Steps taken or impact on energy conservation:**

The Company has conducted detailed analysis of its plant operations to identify energy-saving opportunities. As a result, several initiatives have been implemented to optimize energy usage, leading to improved operational efficiency and reduced power consumption.

2) Steps taken for utilizing alternate sources of energy:

The Company has undertaken various initiatives such as the installation of LED lighting systems and machine-wise Energy Monitoring Systems (EMS) across the plant. These steps have contributed to measurable improvements in energy efficiency.

3) Capital investment on energy conservation equipment:

The Company is planning significant capital investments in energy optimization. Key initiatives include the conversion of diesel-operated DG sets to PNG-based DG sets and adopting solar energy through open-access mechanisms, thereby reducing dependency on conventional energy sources

B. TECHNOLOGY ABSORPTION**1) Efforts made towards technology absorption:**

The Company remains committed to adopting advanced technologies to enhance its operational capabilities and remain competitive in the market. Notably, the newly established manufacturing facility at Sri City is equipped with next-generation systems for high-precision manufacturing.

2) Benefits derived such as product improvement, cost reduction, product development:

These technology investments have resulted in improved product quality, reduced in-process scrap, enhanced cost efficiency, and accelerated product development. This focus on operational excellence has contributed significantly to business growth

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3) Details of imported technology (imported during the last three financial years):

The Company has imported advanced machinery and components, including enameling machines and fine wire drawing machines, which have enhanced the Company's production capabilities and quality assurance

4) Specific technological advancements at Sri City plant include:-

Inline Vision System: Identifies dimensional inaccuracies and surface defects, ensuring superior wire quality, especially for EV applications.

Online Concentricity Measurement: Evaluates enamel coating uniformity for consistent insulation performance.

Keyence Microscope: A high-precision instrument (up to 2500X magnification) used for detailed enamel coating inspections, ensuring product consistency and surface accuracy.

5) Expenditure incurred on Research and Development:

The Company continues to invest in R&D activities aimed at product innovation, performance improvement, and gaining long-term competitive advantages.

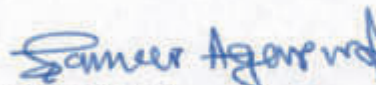
C. FOREIGN EXCHANGE EARNINGS AND OUTGO

			CURRENCY IN INR
FOREIGN EXCHANGE EARNING	USD	20,158.15	17,01,276.04
FOREIGN EXCHANGE OUTGO	USD	33,55,396.64	28,40,31,897.8
FOREIGN EXCHANGE OUTGO	EURO	21,152.76	19,25,250.67

FOR AND ON BEHALF OF THE BOARD
(G.K. WINDING WIRES LIMITED)



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Whole Time Director (DIN: 00117005)
Address: D-257, SEC-47, Noida



Sameer Agarwal
Managing Director (DIN: 00117027)
Address: D-257, SEC-47, Noida

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ANNEXURE II

Annual Report on Corporate Social Responsibility (CSR) activities for the financial year 2024-25

(As prescribed under Section 135 of the Companies Act, 2013 and The Companies (Corporate Social Responsibility Policy) Rules 2014)

1. Brief outline on CSR Policy of the Company.

Our CSR Policy aims to provide a dedicated approach to community development in the areas of improving education, promoting healthcare, rural development and contribution towards enhancement of vocational skills in women. The Company has adopted the CSR policy which is in compliance with Schedule VII read with Section 135 of the Companies Act, 2013.

2. Composition of the CSR Committee as on 31st March 2025:-

As on 31st March, 2025, the Company's CSR Committee comprises of:

Name of the Directors	Status in Committee	Nature of Directorship
Mr. Sudhir Kumar Agarwal	Chairperson	Whole-Time Director
Mr. Sourabh Gupta	Member	Independent Director
Ms. Nidhi Singhal	Member	Non-Executive Director

***The composition of CSR Committee was reconstituted as on 31st January 2025**

3. Provide the web-link where composition of CSR Committee, CSR Policy and CSR Projects approved by the Board are disclosed on the website of the Company.

Pursuant to the Section 135 of the Companies Act, 2013, the Board of Directors had approved the Corporate Social Responsibility Policy of the Company which inter-alia includes the corporate social responsibility projects/activities to be taken by the Company. The said policy and composition of CSR Committee may be referred at the Company's website <https://www.gkwinning.com/about-us/social-responsibility/>

As part of its CSR initiatives, the Company has contributed Rs. 50,94,350/- on CSR. Company keeps on engaging in various Social Welfare Activities being a responsible member of the society.

The Annual Report on CSR activities in accordance with the provisions of Section 135 of the Companies Act, 2013, and the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time.

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable: Impact Assessment is not applicable.

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5. (a) Average net profit of the company as per section 135(5) : INR 20,35,00,837 /-
- (b) Two per cent of average net profit of the company as per section 135(5): INR 40,70,017/-
- (c) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years. : Nil
- (d) Amount required to be set off for the financial year, if any: Nil
- (e) Total CSR obligation for the financial year (5b+5c-5d): INR 40,70,017/-
- 6.
- (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project):-
- Amount spent on CSR Projects on Ongoing Projects- Nil
 - Amount spent on CSR Projects on other than Ongoing Project:- INR 50,94,350/-
- (b) Amount spent in Administrative Overheads:- Nil
- (c) Amount spent on Impact Assessment, if applicable:- Not Applicable
- (d) Total Amount spent for the Financial Year [(a)+(b)+(c):- INR 50,94,350/-
- (e) CSR Amount spent or unspent for the financial year :-

Total Amount Spent for the Financial Year (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount Transferred to unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer
Rs. 50,94,350/--	-	-	-	-	-

(ff) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two per cent of average net profit of the company as per section 135(5)	Rs 40,70,017/-
(ii)	Total amount spent for the Financial Year	Rs. 50,94,350/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	Rs. 10,24,333/-

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(iv)	Surplus arising out of the CSR Projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Rs. 10,24,333/-

7. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year	Amount Transferred to Unspent CSR Account under section 135(6) (in Rs.)	Amount Spent in the reporting Financial Year (in Rs.)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any			Amount remaining to be sent in succeeding financial years (in Rs.)
				Name of the Fund	Amount (in Rs.)	Date of Transfer	
1	FY – 1 (2023-24)	-	-	-	-	-	0
2	FY – 2 (2022-23)	-	-	-	-	-	0
3	FY – 3 (2021-22)	-	-	-	-	-	0
	TOTAL	-	-	-	-	-	0

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year (Yes/ No): No

If yes, enter the number of capital assets created/acquired

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility Amount Spent in the Financial Year:- Not Applicable

S.n o	Short Particulars of the property or assets (including complete address and location of the property)	PIN code of the property or asset(s)	Date of Creation	Amount of CSR Amount Spent	Details of entry/authority/beneficiary of the registered owner

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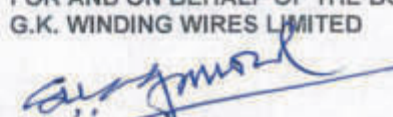
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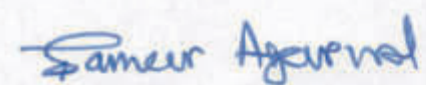
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9. Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per section 135(5): NA since the Company has fully spent its CSR Obligations Amounts.

FOR AND ON BEHALF OF THE BOARD
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Annexure III

Number of meetings of the CSR Committee which is constituted as per Companies Act, 2013, during the Financial Year 2024-25.

S. No.	Date & Day	Venue	No. of Directors of the committee present
1.	12.09.2024 Thursday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	3
2.	06.03.2025 Thursday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	3

Number of meetings of the Audit Committee which is constituted as per Companies Act, 2013, during the Financial Year 2024-25.

1.	12.04.2024 Friday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	3
2.	24.06.2024 Monday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	3
3.	12.09.2024 Thursday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	3
4.	30.11.2024 Saturday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	3
5.	31.01.2025 Friday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	3
6.	06.03.2025 Thursday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	3

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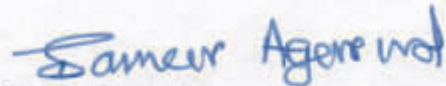
Number of meetings of the Nomination & Remuneration Committee which is constituted as per Companies Act, 2013, during the Financial Year 2023-24.

1.	12.04.2024 Friday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	3
2.	12.09.2024 Thursday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	3.
3.	06.03.2025 Thursday	B-20, SITE-C, UPSIDC, SURAJPUR INDUSTRIAL AREA, GREATER NOIDA (U.P.)	3

FOR AND ON BEHALF OF THE BOARD
G.K. WINDING WIRES LIMITED



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Place:- NOIDA
DATE:-30-08-2025

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Annexure IV

Secretarial Audit

G.K. WINDING WIRES LIMITED

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FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED ON MARCH 31, 2025

[Pursuant to Section 204(1) of Companies Act, 2013 and Rule No. 9 of the Companies
(Appointment and Remuneration of Managerial Person) Rules, 2014]

Secretarial Audit Report

FOR THE FINANCIAL YEAR ENDED 31.03.2025

To,

The Members,

G.K. WINDING WIRES LIMITED,

347, Ground Floor, Ram Nagar,

Krishna Nagar, Delhi-110051

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by G.K. WINDING WIRES LIMITED (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the G.K. Winding Wires Limited's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by G.K. Winding Wires Limited for the financial year ended on 31st March, 2025, according to the provisions of:



NITESH SINGH & ASSOCIATES

Company Secretaries

Email: mail.crspl@gmail.com Mobile: +91 93119 11005

Address: 32 Duplex Flats, 2nd Floor, Rajpura, Gurmandi, Delhi- 110007

-
- (i) The Companies Act, 2013 (the Act) and the rules made there under;
 - (ii) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
 - (iii) The Income Tax Act, 1961
 - (iv) The Goods and Services Tax (GST)
 - (v) Other laws applicable to the Company as per the representations made by the Management.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.

During the period under review and as per the explanations and clarifications given to us and the representation made by the Management, the Company has substantially complied with the provisions of the Act, Rules, Regulations, Guidelines, etc. mentioned above except filing of some e-forms with additional fees on MCA portal. There were no penalties, strictures imposed on the Company any statutory authority during the last three years.

We further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

We further report that adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent adequately in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. All decisions at Board Meetings and Committee Meetings, as represented by the management, were carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committees of the Board.

We further report that as per the explanations given to us and the representations made by the Management and relied upon by us there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.



NITESH SINGH & ASSOCIATES

Company Secretaries

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We further report that during the period under review, as explained and represented by the management, there were no specific events/actions in pursuance of the above referred laws, rules, regulations, guidelines, standards etc., having a major bearing on the Company's affairs.

For NITESH SINGH & ASSOCIATES
Company Secretaries



NITESH KUMAR SINGH
Proprietor
M. No. - A54016
C.P. No. - 20066
UDIN: A054016G001335626

Date: 30.08.2025
Place: New Delhi



NITESH SINGH & ASSOCIATES

Company Secretaries

Email: mail.crspl@gmail.com Mobile: +91 93119 11005

Address: 32 Duplex Flats, 2nd Floor, Rajpura, Gurmandi, Delhi- 110007

This Report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

'Annexure A'

To,

The Members,

G.K. WINDING WIRES LIMITED

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Where ever required, we have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.

5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.



NITESH SINGH & ASSOCIATES

Company Secretaries

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7. The audit was conducted based on the verification of the Company's books, papers, minutes books, forms and returns filed, documents and other records furnished by them or obtained from the Company electronically and also the information provided by the company and its officers by audio and/or visual means.

For NITESH SINGH & ASSOCIATES
Company Secretaries



NITESH KUMAR SINGH
Proprietor
M. No. - A54016
C.P. No. - 20066
UDIN: A054016G001335626

Date: 30.08.2025
Place: New Delhi