

Statement of Accounts
of
Pt. SMS Mineral International
As on 31 Dec 2024

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Pt. SMS MINERALS INTERNATIONAL

BALANCE SHEET AS ON 31-12-2024

PARTICULARS	Note No.	Indonesian	Indian	Indonesian	Indian
		Rupiah	Rupees	Rupiah	Rupees
		As at	As at	As at	As at
		31.12.2024	31.12.2024	31.12.2023	31.12.2023
SOURCES OF FUNDS			₹ 190.08		₹ 184.59
Share Capital	1	3,67,80,00,000	1,93,49,544	3,67,80,00,000	1,99,24,916
Reserves & Surplus	2	(93,71,13,53,649)	(49,30,04,880)	(84,69,50,52,737)	(45,88,20,501)
Unsecured Loans	3	1,10,78,43,47,480	58,28,23,978	1,02,67,07,36,972	55,62,00,598
Deferred Tax Liability / Assets		5,70,16,846	2,99,959	5,70,16,846	3,08,879
TOTAL :		20,80,80,10,677	10,94,68,601	21,71,07,01,081	11,76,13,892
APPLICATION OF FUNDS					
<u>Fixed Assets</u>	4				
Gross Block		6,00,61,57,089	3,15,97,716	6,00,61,57,089	3,25,37,296
Less : Depreciation		6,00,49,56,047	3,15,91,398	6,00,37,77,922	3,25,24,407
Net Block		12,01,042	6,319	23,79,167	12,889
<u>Current Assets, Loans & Advances</u>					
Cash and Bank Balances	5	-	-	-	-
Deposits, Loans & Advances	6	68,73,41,35,371	36,16,02,547	68,73,41,35,371	37,23,55,048
Sundry Debtors	7	1,32,09,40,085	69,49,317	1,32,09,40,085	71,55,960
Closing Stock		-	-	-	-
		70,05,50,75,456	36,85,51,864	70,05,50,75,456	37,95,11,008
Less: <u>Current Liabilities & Provisions</u>	8	49,24,82,65,821	25,90,89,581	48,34,67,53,542	26,19,10,005
Net Current Assets		20,80,68,09,635	10,94,62,283	21,70,83,21,914	11,76,01,003
Other Intangible Asset under Development	12	-	-	-	-
TOTAL :		20,80,80,10,677	10,94,68,601	21,71,07,01,081	11,76,13,892

UDIN-25048392AMHKT8075

For Pt. SMS Minerals International
C M Singh
Director

For MILIND NAMJOSHI & CO.
Chartered Accountants

Place :- Nagpur
Date :- 23/09/2025

Proprietor
Membership No.:48392



Pt. SMS MINERALS INTERNATIONAL

Statement of Profit & Loss Account For The Year Ended on 31st December 2024

PARTICULARS	Note No.	Indonesian	Indian	Indonesian	Indian
		Rupiah	Rupees	Rupiah	Rupees
		As at	As at	As at	As at
		31.12.2024	31.12.2024	31.12.2023	31.12.2023
			₹ 190.08		₹ 184.59
INCOME					
Sales Domestic		-	-	-	-
Other Income					
Bank Interest		-	-	-	-
Profit on Sale of Asset / Scarp		-	-	-	-
Misc Income (Exchange Rate Variation)		-	-	-	-
Increase / (Decrease) in Stock		-	-	-	-
Total :-		-	-	-	-
EXPENDITURE					
Direct Expenses	10	-	-	-	-
Administrative Expenses	11	9,01,51,22,787	4,74,27,546	8,45,88,85,082	4,59,40,352
Depreciation	4	11,78,125	6,198	11,78,125	6,382
Other Intangible Asset under Development	12	-	-	-	-
Total :-		9,01,63,00,912	4,74,33,744	8,46,00,63,207	4,59,46,734
NET PROFIT / (LOSS) BEFORE TAXATION		(9,01,63,00,912)	(4,74,33,744)	(8,46,00,63,207)	(4,58,30,899)
Provision for Taxation		-	-	-	-
Deffered Tax income (expense)		-	-	-	-
NET PROFIT / (LOSS) AFTER TAXATION		(9,01,63,00,912)	(4,74,33,744)	(8,46,00,63,207)	(4,58,30,899)
PROFIT / (LOSS) FOR THE YEAR		(9,01,63,00,912)	(4,74,33,744)	(8,46,00,63,207)	(4,58,30,899)

UDIM-25048392AMHKT8075

For Pt. SMS Minerals International
C M Singh
Director

Place :- Nagpur
Date :- 23/09/2025

For MILIND NAMJOSHI & CO.
Chartered Accountants



Proprietor
Membership No.:48392



Pt. SMS MINERALS INTERNATIONAL

SCHEDULE ATTACHED TO AND FORMING PART OF ACCOUNTS

PARTICULARS	Indonesian Rupiah	Indian Rupees	Indonesian Rupiah	Indian Rupees
	As at 31.12.2024	As at 31.12.2024	As at 31.12.2023	As at 31.12.2023
		₹ 190.08		₹ 184.59
SCHEDULE - 1				
Share Capital				
Authorised Share Capital	3,67,80,00,000	1,93,49,544	3,67,80,00,000	1,99,24,916
No. of Share 400000 @1/- USD				
Rp. @9195.00				
	3,67,80,00,000	1,93,49,544	3,67,80,00,000	1,99,24,916
Issued and paid up Capital				
SMS Infrastructure Ltd. Nagpur	2,94,24,00,000	1,54,79,635	2,94,24,00,000	1,59,39,933
320000 USD @9195.00				
Vinay Parmanand Hariani	36,78,00,000	19,34,954	36,78,00,000	19,92,492
40000 USD @9195.00				
Rajiv Behal	36,78,00,000	19,34,954	36,78,00,000	19,92,492
40000 USD @9195.00				
	3,67,80,00,000	1,93,49,544	3,67,80,00,000	1,99,24,916
SCHEDULE - 2				
Reserves & Surplus				
Profit & Loss Account Previous Year	(84,69,50,52,737)	(44,55,71,136)	(76,23,49,89,530)	(41,29,89,602)
Profit & Loss Account for the Year	(9,01,63,00,912)	(4,74,33,744)	(8,46,00,63,207)	(4,59,46,734)
	(93,71,13,53,649)	(49,30,04,880)	(84,69,50,52,737)	(45,89,36,336)
SCHEDULE - 3				
Unsecured Loans				
SMS Infrastructure Ltd.	98,85,09,27,019	52,00,43,597	90,73,73,16,511	49,16,57,650
Pt SMS Mines Indonesia	9,72,48,64,031	5,11,61,415	9,72,48,64,031	5,26,82,735
Amod Gupta	2,20,85,56,430	1,16,18,967	2,20,85,56,430	1,19,64,465
	1,10,78,43,47,480	58,28,23,978	1,02,67,07,36,972	55,63,04,850
SCHEDULE - 5				
Cash & Bank Balances				
Cash in Hand	-	-	-	-
Bank Mandiri IDR A/c	-	-	-	-
Bank Mandiri USD A/c	-	-	-	-
	-	-	-	-
SCHEDULE - 6				
Loans & Advances				
A Wildan	8,10,23,297	4,26,254	8,10,23,297	4,38,929
Hengki (Villager)	30,00,00,000	15,78,266	30,00,00,000	16,25,197
kalimantan Project Buntok	5,84,56,90,472	3,07,53,519	5,84,56,90,472	3,16,67,996
KUD Mine Working Bank Account	1,00,000	526	1,00,000	542
Pt. Pargun Mineral Jaya	19,16,92,71,230	10,08,47,378	19,16,92,71,230	10,38,46,144
Pt. Pargun Mineral Jaya (Others)	1,73,46,000	91,255	1,73,46,000	93,969
Pt.Shree Shyamji Mining	17,69,400	9,309	17,69,400	9,585
Pt. Sinamarinda Lintas Nusantara	40,67,74,14,972	21,39,99,300	40,67,74,14,972	22,03,62,717
Rikvin Consultancy	9,34,77,725	4,91,776	9,34,77,725	5,06,399
Raynick FZC (Investor)	1,91,78,89,750	1,00,89,802	1,91,78,89,750	1,03,89,829
Sangata New Project	59,05,09,125	31,06,602	59,05,09,125	31,98,979
SMS International Infrastructure Ltd.	1,75,00,000	92,066	1,75,00,000	94,803
Indah Wahyumukti	3,00,00,000	1,57,827	3,00,00,000	1,62,520
Zulkifli Basandid	(78,56,600)	(41,333)	(78,56,600)	(42,562)
	68,73,41,35,371	36,16,02,547	68,73,41,35,371	37,23,55,048



PARTICULARS	As at 31.12.2024	As at 31.12.2024	As at 31.12.2023	As at 31.12.2023
SCHEDULE - 7				
Sundry Debtors				
PT. Trisakti Mega Energi	1,30,02,56,900	68,40,505	1,30,02,56,900	70,43,912
PT. Bumi Riau Cemarlang	2,06,83,185	1,08,812	2,06,83,185	1,12,048
	<u>1,32,09,40,085</u>	<u>69,49,317</u>	<u>1,32,09,40,085</u>	<u>71,55,960</u>
SCHEDULE - 8				
Current Liabilities & Provisions				
Audit Fees Payable	2,69,50,000	1,41,781	2,69,50,000	1,45,997
C V Hasil Bumi Raja (Timbangan Padang)	1,19,68,370	62,964	1,19,68,370	64,837
Imagis Engineering Solutions	2,07,76,250	1,09,302	2,07,76,250	1,12,552
KUD Sinamar Sakato	1,30,86,39,720	68,84,606	1,30,86,39,720	70,89,325
Liabilities employment benefit	42,16,01,189	22,17,996	42,16,01,189	22,83,950
Pt. Asia Development Engineering	18,50,78,276	9,73,676	18,50,78,276	10,02,629
Pt. Global Indo Bara	97,06,300	51,064	97,06,300	52,582
Pt. Warisan Bumi Andalas	25,02,231	13,164	25,02,231	13,555
Sahril Other Local Party	58,79,400	30,931	58,79,400	31,851
SMS Infrastructure Ltd. Exp. A/c	42,61,05,46,143	22,41,69,286	42,61,05,46,143	23,08,35,114
SMS Infrastructure Nagpur Misc A/c	10,98,53,896	5,77,929	10,98,53,896	5,95,114
Withholding Tax Payable on Consultancy	10,89,000	5,729	10,89,000	5,899
Withholding Tax Payable on Contractor	26,58,54,633	13,98,631	3,36,18,71,634	1,82,23,930
Withholding Tax Payable on Interest	4,26,33,83,913	2,24,29,183	16,51,500	8,947
Withholding Tax Payable on Rent	44,36,500	23,340	26,86,39,633	14,55,308
	<u>49,24,82,65,821</u>	<u>25,90,89,581</u>	<u>48,34,67,53,542</u>	<u>26,19,21,588</u>
SCHEDULE - 9				
INCREASE / DECREASE IN STOCK				
Opening Stock	-	-	-	-
Closing Stock	-	-	-	-
SCHEDULE - 10				
DIRECT EXPENSES				
Mine Expenses	-	-	-	-
Diesel & Fuel Expenses	-	-	-	-
Machine Hire Charges	-	-	-	-
OB Removable	-	-	-	-
Salary	-	-	-	-
SCHEDULE - 11				
ADMINISTRATIVE EXPENSES				
Bank Charges	-	-	6,54,384	3,545
Interest to foreign Company	9,01,51,22,787	4,74,27,546	8,45,82,30,698	4,59,36,807
	<u>9,01,51,22,787</u>	<u>4,74,27,546</u>	<u>8,45,88,85,082</u>	<u>4,59,40,352</u>
SCHEDULE - 12				
Other Intangible Asset under Development				
1/15 Transfer to P&L	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

