



Date: 26<sup>th</sup> May, 2025

To,  
The Deputy Manager,  
Department Of Corporate Services,  
National Stock Exchange Limited,  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra-Kurla Complex,  
Bandra (E), Mumbai-400051

REF: SCRIP CODE: CROWN      ISIN: INE491V01019

**Subject : Outcome of Board Meeting held on 26<sup>th</sup> May , 2025**

**Reference : Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015('SEBI Listing Regulations').**

Dear Sir/Madam,

This is to inform you that a meeting of the board of directors of the company was held today i.e. on Monday, 26<sup>th</sup> day of May, 2025 at 12:00 p.m. at the registered office of the company, *inter alia*, to consider and take on record the Audited Financial Results (on standalone basis) of the company for the fourth quarter and year ended on 31<sup>st</sup> March, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and basis recommendation of the Audit Committee has, inter alia, approved the following.

- a. Audited Standalone Financial Results of the Company for the fourth quarter and year ended March 31, 2025 along with Audit Report by Statutory Auditors of the Company and a declaration regarding Audit Report with unmodified opinion;
- b. Approved transactions with related party (ies) entered as per Section 188 of the Companies Act, 2013

Kindly find attached herewith a copy of the Audited standalone financial results along with Audit Report of the company for the fourth quarter and year ended on 31<sup>st</sup> March 2025, and declaration regarding Audit Report with unmodified opinion by Chief Financial Officer of the Company.

The board meeting commenced at 12:00 p.m. and concluded at 02.40 p.m

Kindly take this on your record and acknowledge the receipt.

Thanking you.

Yours faithfully,

**For, CROWN LIFTERS LIMITED**

**Pooja Shirke**  
**ACS 74805**  
**Company Secretary & Compliance Officer**

**CROWN LIFTERS LIMITED**  
104,Raheja Plaza, Shah Industrial Estate, Veera Desai Road, Andheri (W), Mumbai - 400053, India.  
Tel: +91 22 40062829 | Email: [cs@crownlifters.com](mailto:cs@crownlifters.com) | [www.crownlifters.com](http://www.crownlifters.com)  
CIN: L74210MH2002PLC138439

Statement of Financial Results for the Quarter and Year Ended on March 31st, 2025

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2025 (Audited)	31/12/2024 (Un-Audited)	31/03/2024 (Audited)	31/03/2025 (Audited)	31/03/2024 (Audited)
1	Revenue from Operations	1,113.99	870.40	1,054.04	3,503.45	2,810.07
2	Other Income	59.05	60.82	22.45	192.62	76.71
3	<b>Total Income (1 + 2)</b>	<b>1,173.04</b>	<b>931.22</b>	<b>1,076.49</b>	<b>3,696.07</b>	<b>2,886.78</b>
4	<b>Expenses</b>					
(a)	Cost of Material consumed	297.78	200.41	273.96	941.83	947.61
(b)	Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00
(c)	Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	0.00	0.00	0.00	0.00	0.00
(d)	Employee Benefits Expenses	95.60	110.36	79.80	376.51	253.87
(e)	Finance Costs	111.32	84.41	64.03	333.41	162.92
(f)	Depreciation and Amortisation Expenses	168.77	162.66	226.42	598.83	688.64
(g)	Other Expenses	60.22	20.44	56.99	134.55	95.71
	<b>Total Expenses (4)</b>	<b>733.69</b>	<b>578.28</b>	<b>701.20</b>	<b>2,385.13</b>	<b>2,148.75</b>
5	<b>Profit/(Loss) from Operations Before Exceptional Items &amp; Tax (3 - 4)</b>	<b>439.35</b>	<b>352.94</b>	<b>375.29</b>	<b>1,310.94</b>	<b>738.03</b>
6	Exceptional Items	8.11	0.00	0.00	1,236.60	0.04
7	<b>Profit / (Loss) from Ordinary Activities Before Tax (5 - 6)</b>	<b>447.46</b>	<b>352.94</b>	<b>375.29</b>	<b>2,547.54</b>	<b>738.07</b>
8	<b>Tax Expenses</b>					
	(a) Current Tax	18.11	49.11	160.00	127.00	160.00
	(b) Deferred Tax	103.90	39.72	27.25	522.53	27.25
	(c) Adjustment of tax relating to earlier period					
	<b>Total Tax Expenses (8)</b>	<b>122.01</b>	<b>88.83</b>	<b>187.25</b>	<b>649.53</b>	<b>187.25</b>
9	<b>Net Profit/(Loss) for the period (7 - 8)</b>	<b>325.45</b>	<b>264.11</b>	<b>188.04</b>	<b>1,898.01</b>	<b>550.82</b>
10	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>325.45</b>	<b>264.11</b>	<b>188.04</b>	<b>1,898.01</b>	<b>550.82</b>
12	Paid-Up Equity Share Capital shares of Rs 10/-Each	1,122.33	1,122.33	1,122.33	1,122.33	1,122.33
13	Other Equity excluding revaluation reserve	5,060.09	4,057.53	2,484.96	5,060.09	2,484.96
14	<b>Earnings Per Equity Share (Not Annualised)</b>					
	(a) Basic	2.90	2.35	1.80	16.91	5.28
	(b) Diluted	2.90	2.35	1.80	16.91	5.28
	(See accompanying notes to the financial results)					

NOTES:

- The company has adopted Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs with effect from 1st 1) April, 2017 with a transition date of 1st April, 2016 and accordingly these financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
- The above is an extract of the detailed format of Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI 2) (Listing Obligation and Disclosure Requirements) Regulation, 2015. The full format of the financial result is available on the Stock Exchange websites: www.nseindia.com & company's website: www.crownlifters.com.
- The above results are audited by statutory auditor of the company and have been reviewed by the Audit Committee and approved by the Board of Director at their meeting held on 26th May, 2025.
- The figures of the last three month represent the balancing figures between audited figures in respect of financial year and the published year-to-date figures up to nine months of current financial year. Previous period figures have been regrouped/reclassified/rearranged wherever necessary to make them comparable to figures of the current periods

On behalf of the Board of Directors  
CROWN LIFTERS LIMITED

Mr. Karim K Jaria  
Chairman & Managing Director  
DIN: 00200320



Place : Mumbai  
Date : 26-05-2025



*[Signature]*  
CROWN LIFTERS LIMITED

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CIN: L74210MH2002PLC138439

Amount in Lacs				
BALANCE SHEET AS AT 31ST MARCH, 2025				
	Particulars	Note No.	As At 31-03-2025	As At 31-03-2024
<b>A.</b>	<b><u>EQUITY AND LIABILITIES</u></b>			
	<b>(1) <u>Equity</u></b>			
	(a) Equity Share Capital	1	1,122.33	1,122.33
	(b) Other Equity	2	5,060.09	2,484.99
			<b>6,182.42</b>	<b>3,607.32</b>
	<b>(2) <u>Liabilities</u></b>			
	<u>Non-Current Liabilities</u>			
	(a) Financial Liabilities			
	I) Borrowings	3	3,070.71	2,093.17
	II) Trade Payables	4	3,359.25	3,920.98
	III) Other financial liabilities (other than those specified in item (b))		0.00	0.00
	b) Provisions		0.00	0.00
	c) Deferred-tax Liabilities (Net)		786.20	263.67
	d) Other Non-Current Liabilities		0.00	0.00
			<b>7,216.16</b>	<b>6,277.82</b>
	<u>Current Liabilities</u>			
	a) Financial Liabilities			
	I) Borrowings	3	1,651.28	804.91
	II) Trade Payables	4	2,757.08	85.29
	III) Other financial liabilities (other than those specified in item (c))			
	b) Other Current Liabilities	5	95.01	71.48
	c) Provisions	6	12.55	12.92
	d) Current Tax Liabilities (Net)	7	7.16	10.21
			<b>4,523.08</b>	<b>984.81</b>
	<b>Total (1+2)...</b>		<b>17,921.66</b>	<b>10,869.95</b>
	<b>Notes to Accounts</b>	<b>22</b>		




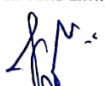




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**CIN: L74210MH2002PLC138439**

BALANCE SHEET AS AT 31ST MARCH, 2025			
Amount in Lacs			
Particulars	Note No.	As At 31-03-2025	As At 31-03-2024
<b>(B) ASSETS</b>			
<b>(1) NON - CURRENT ASSETS</b>			
(a) Property, Plant and Equipment	8	12,405.00	7,286.93
(b) Capital work-in-progress		0.00	0.00
(c) Investment Property		0.00	0.00
(d) Goodwill		0.00	0.00
(e) Other Intangible assets		0.00	0.00
(f) Intangible assets under development		0.00	0.00
(g) Biological Assets other than bearer plants		0.00	0.00
(h) Financial Assets			
(i) Investments		0.00	0.00
(ii) Trade Receivables	9	0.00	0.00
(iii) Loans and Advances	10	15.02	9.17
(iv) Others (to be specified)		0.00	0.00
(i) Deferred tax assets (net)		0.00	0.00
(j) Other Non-Current Assets		0.00	0.00
		<b>12,420.02</b>	<b>7,296.10</b>
<b>(2) CURRENT ASSETS</b>			
(a) Inventories		0.00	0.00
(b) Financial Assets			
(i) Investments		0.00	0.00
(ii) Trade Receivables	9	1,057.62	822.85
(iii) Cash and Cash Equivalents	11	3,048.46	1,926.81
(iv) Bank Balances other than (iii) above		0.00	0.00
(v) Loans and Advances	12	175.38	2.22
(vi) Others (to be specified)		0.00	0.00
(c) Current Tax Assets (Net)	13	1,203.78	791.78
(d) Other Current Assets	14	16.40	30.19
		<b>5,501.64</b>	<b>3,573.85</b>
<b>Total : (1+2)...</b>		<b>17,921.66</b>	<b>10,869.95</b>
The Schedules & Notes referred to above form an integral part of the Accounts.			
As per our report of even date For Shiv Pawan & Company Chartered Accountants		FOR CROWN LIFTERS LIMITED	
Partner (CA Shivhari B. Garg)		 Managing Director & Chairman (Karim Kamruddin Jaria) DIN : 00200320	 Director & CFO (Nizar Nooruddin Rajwani) DIN : 03312143
Firm Regn. No. : 120121W Membership No. : 085517		 Company Secretary (Pooja Baban Shirke) Membership No. : ACS 74805	
Place : Navi Mumbai Date : 26th May, 2025		Place : Mumbai Date : 26th May, 2025	

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CIN: L74210MH2002PLC138439

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025		Amount in Lacs	
Sr. No.	Particulars	As At 31-03-2025	As At 31-03-2024
(a)	<b>Cash Flow from Operating Activities :</b>		
	Net Profit After Tax and Extraordinary items	1,898.01	550.83
	<u>Add: Items considered separately</u>		
	Interest Paid	333.41	162.92
	Taxes Paid	127.00	160.00
	Deferred Tax Liability created during the year	522.53	27.25
	Profit/(Loss) on Sale of Fixes Assets	41.78	(0.04)
	Excess Depreciation written back	(1,278.38)	0.00
	Dividend	0.00	(10.41)
	Share Premium	50.20	872.54
	Preference Share Capital	0.00	81.33
	Share Warrants	626.89	0.00
	<u>Add: Non-cash Items</u>		
	Depreciation	598.83	688.64
	<u>Less: Non-cash Items</u>		
	Deferred Tax Assets created during the year	0.00	0.00
	<u>Less: Items considered separately</u>		
	Interest Received	(191.95)	(67.47)
	<b>Operating Profit before Changes in Operating Liabilities and Assets</b>	<b>2,728.32</b>	<b>2,465.59</b>
	<b>Changes in Operating assets/Liabilities</b>		
	<b>Changes in Assets</b>		
	Decrease /(Increase) in Sundry Debtors	(234.77)	(268.48)
	Decrease/(Increase) in Closing Stock	0.00	0.00
	Decrease/(Increase) in Short Term Loans & Advances	(173.16)	10.30
	Decrease/(Increase) in Current Tax Assets	(412.00)	(658.98)
	Decrease/(Increase) in Non-Current Trade Receivable	0.00	35.92
	Decrease/(Increase) in Other Current Assets	13.79	(24.16)
	<b>Changes in Liabilities</b>		
	(Decrease)/Increase in Short Term Provisions	(0.37)	(33.56)
	(Decrease)/Increase in Sundry Creditors	2,671.79	(194.63)
	Increase / (Decrease) in Current borrowings	846.37	470.87
	(Decrease)/Increase in Other Current Liabilities	23.53	10.05
	(Decrease)/Increase in Current Tax Liabilities	(3.05)	(1.73)
	(Decrease)/Increase in Non-Current Trade Payables	(561.73)	3,917.29
	<b>Net Changes in Working Capital</b>	<b>2,170.40</b>	<b>3,262.89</b>
	<b>Cash Flow from Operating Activities</b>	<b>4,898.72</b>	<b>5,728.48</b>
	<u>Less: Taxes Paid</u>	<u>(127.00)</u>	<u>(160.00)</u>
	<b>Net Cash Flow from Operating Activities</b>	<b>4,771.72</b>	<b>5,568.48</b>



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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025		Amount in Lacs	
Sr. No.	Particulars	As At 31-03-2025	As At 31-03-2024
(b)	<b>Cash Flow from Investment Activities :</b>		
	Purchase of Fixed Assets	(5,107.800)	(5,938.62)
	Sale of Fixed Asset	627.500	2.25
	Increase/(Decrease) in Non-Current Loans & Advances	(5.850)	(6.15)
	Interest Received	191.950	67.47
	<b>Net Cash Flow from Investment Activities</b>	<b>(4,294.200)</b>	<b>(5,875.05)</b>
(c)	<b>Cash Flow from Financing Activities :</b>		
	Increase/(Decrease) in No-Current Borrowings	977.540	1,228.26
	Finance Cost	(333.41)	(162.92)
	<b>Net Cash Flow from Financing Activities</b>	<b>644.130</b>	<b>1,065.34</b>
	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>1,121.650</b>	<b>758.77</b>
	Cash & Cash Equivalents as at the beginning of the year	1,926.810	1,168.04
	Cash & Cash Equivalents as at the end of the year	3,048.460	1,926.81



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SHIV PAWAN & COMPANY  
Chartered Accountants

604, Platinum Techno Park,  
Behind Raghuleela Mall,  
Sector - 30A, Vashi,  
Navi Mumbai - 400 703.

CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2025

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CROWN LIFTERS LIMITED**

To

The Members,  
Crown Lifters Limited

We have audited the accompanied financial statements of M/s. **CROWN LIFTERS LIMITED**, which comprise the Balance Sheet as at 31st March, 2025 and the Statement of Profit and Loss, Statement of Changes in Equity and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

- (i) in the case of the Balance Sheet, of the state of affairs of the company as at 31st March, 2025;
- (ii) in the case of the Statement of Profit & Loss account, its Profit for the year ended on that date.
- (iii) in the case of the Cash Flow Statement, its cash flows for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards on Auditing are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Key Audit Matters**

As per SA 701, Key Audit Matters are applicable to the Listed Company in forming of our opinion thereon, however, no Key Audit Matter exists, hence, we do not provide separate opinion on these matters.

**Information other than the financial statements and auditors' report thereon**

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditor's report thereon, but does not include the financial statements and our auditor's report thereon. The Company's annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the Company's annual report, If we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.



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CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2025

**Management's and Board of Directors' Responsibilities for the Financial Statements**

The Company's Management and Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the state of affairs, profit/loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a 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.

The board of directors is also responsible for overseeing the Company's financial reporting process.

**Auditors' Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :

- (i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform the audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statement in place and the operating effectiveness of such controls.
- (iii) Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

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CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2025

(iv) Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting in preparation of financial statement and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence 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.

(v) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any 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 on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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YEAR ENDING : 31ST MARCH, 2025

**Report on Other Legal and Regulatory Requirements**

- (1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in the Annexure 'A' and Annexure 'C', a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
- (2) As required by Section 143(3) of the Act, we report that :
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Balance Sheet, the Statement of Profit and Loss, the Statement of Changes in Equity and Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on 31st March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2025 from being appointed as a director in terms of Section 164(2) of the Act; and
- (f) With respect to the adequacy of the internal financial controls with reference to financial statement of the company and the operative effectiveness of such controls, refer to our separate report in Annexure 'B'.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company is having the pending litigation with the Income-tax Department of the A. Y. 2012-13 and the demand is raised by the *Income-tax Department is Rs. 49.64 lacs*, the Company has not made any provision in the financials against this demand. However, the Management is certain about the merits of the case and are sure that this demand shall get nullified during the course of the appeal proceedings, which is already initiated.
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company.
- (iv) (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall,
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the company or
  - provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

...c/f..5...



SHIV PAWAN & COMPANY  
Chartered Accountants

604, Platinum Techno Park,  
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Sector - 30A, Vashi,  
Navi Mumbai - 400 703.

CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2025

- (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall,
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
  - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (vi)(a) and (vi)(b) contain any material misstatement.
- (v) The dividend declared or paid during the year by the company is in compliance with section 123 of the Companies Act, 2013.
- (vi) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the company with effect from 1st April, 2023, as per reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is applicable for the financial year ended 31st March 2025 and the same was not operated throughout the year for all transactions recorded in the software.

For Shiv Pawan & Company  
Chartered Accountants



Partner  
(CA Shivhari B. Garg)

Firm Regn. No. : 120121W  
Membership No. : 085517

Place : Navi Mumbai  
Date : 26th May, 2025

UDIN : 25085517 BMJKUV1811



SHIV PAWAN & COMPANY  
Chartered Accountants

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Navi Mumbai - 400 703.

CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2025

-: 6 :-

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CROWN LIFTERS LIMITED**

**ANNEXURE 'A' TO THE AUDITOR'S REPORT OF EVEN DATE**

(Referred to in paragraph 1 under 'Report on Other Legal & Regulatory Requirement' section of our report of even date)

**(i) Property, Plant and Equipments :**

- (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- (B) The Company does not have any Intangible Assets.
- (b) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has a regular programme of physical verification of its Property, Plant and Equipment by which all Property, Plant and Equipment are verified in a phased manner over a period of three year. In accordance with this programme, certain Property, Plant and Equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties (other than immovable properties where the company is lessee and the lease agreement are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
- (d) According to the information and explanations given to us and on the basis of our examinations of the records of the company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or Intangible Assets or both during the year.
- (e) According to the information and explanation given to us and on the basis of our examination of the records of the company, there are no proceedings that have been initiated or pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988) and rules made thereunder.

**(ii) Inventories and Working Capital:**

- (a) According to the information and explanation given to us and on the basis of our examination of the records of the company, there are no inventories during the year into consideration. Therefore, the physical verification of the inventory is not applicable to the company.
- (b) According to the Information and explanation given to us and on the basis of our examination of the records of the company, the company has not been sanctioned any working capital limits in excess of five crore rupees. Hence, the reporting of this clause is not required.

...c/f..7...



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Chartered Accountants

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CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2025

-: 7 :-

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CROWN LIFTERS LIMITED

(iii) Loans, secured or unsecured granted by the Company to other companies, firms, Limited Liability Partnership or other parties :

According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has not made any investment, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnership or any other parties during the year. The company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year.

- (a) (A) There is no subsidiary company of the company, hence the clause is not applicable to the company.
- (B) The Company has not granted loans to a party other than subsidiary company, hence the clause is not applicable
- (b) According to the information and explanation given to us and based on the audit procedures conducted by us, no loans are given by the company. Hence, this clause is not applicable.
- (c) According to the information and explanation given to us and on the basis of our examination of the record of the company, no loans are given by the company. Hence, this clause is not applicable.
- (d) According to the information and explanation given to us and on the basis of our examination of the record of the company, there is no loan given falling due during the year. Hence, the clause is not applicable.
- (e) According to the information and explanation given to us and on the basis of our examination of the record of the company, the company has not given any loans either repayable on demand or without specifying any terms or period of repayment. Hence, the clause is not applicable.

(iv) Loans, investments, guarantees, and security under section 185 and 186 of the Companies Act, 2013 :

- (a) In our opinion and according to the information and explanations given to us, the company has not given any loans or provided any guarantee or security as specified under section 185 of the Companies Act, 2013. Therefore, it is seen that the company has complied with the provisions of Section 185.
- (b) In our opinion and according to the information and explanations given to us, the company has not given any loans or provided any guarantee or security as specified under section 186 of the Companies Act, 2013.. Therefore, it is seen that the company has complied with the provisions of Section 186.

(v) Acceptance of Public Deposits:

- (a) The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Companies Act, 2013.

...c/f..8...



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CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2025

-: 8 :-

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CROWN LIFTERS LIMITED**

**(vi) In respect of cost records:**

- (a) The maintenance of cost records u/s 148(1) of the Companies Act, 2013, is not applicable to the company.

**(vii) Statutory Dues:**

- (a) The Company does not have liability in respect of Sales Tax, Service Tax, Duty of Excise and Value Added Tax during the year, since effectively from 1st July, 2017, these statutory dues has been subsumed into GST.
- (b) According to the information and explanation given to us and on the basis of our examination of the records of the company, amounts deducted /accrued in the books of account in respect of undisputed statutory dues including Goods and Service Tax ('GST'), Provident Fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities.
- (c) According to the information and explanation given to us, no undisputed amounts payable in respect of GST, Provident Fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31st March, 2025 for a period of more than six months from the date they became payable.
- (d) According to the information and explanation given to us, there are no disputed statutory Dues.

**(viii) Unrecorded income:**

- (a) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has not surrendered or disclosed any transaction, previously unrecorded as income in the books of account, in the tax assessment under the Income-Tax Act, 1961 as income during the year.

**(ix) Loan or other borrowings:**

- (a) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has not defaulted in the repayment of dues to its lenders and interest thereof.
- (b) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has not been declared a wilful defaulter by any bank or financial institution or any other lenders.
- (c) According to the information and explanation given to us by the management, the term loans were applied for the purpose for which the loans were obtained.
- (d) According to the information and explanation given to us and on overall examination of the balance sheet of the company, we report that no funds have been raised on short term basis by the company. Accordingly, the clause of the order is not applicable.

...c/f..9...



INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CROWN LIFTERS LIMITED

- (e) According to the information and explanation given to us and on overall examination of the financial statement of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly, the clause of the order is not applicable.
- (f) According to the information and explanation given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, the clause of the order is not applicable.
- (x) **Money raised by Initial Public Offer, further Public Offer, Preferential Allotment or Private Placement :**
- (a) According to the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, the clause of the order is not applicable.
- (b) According to the information and explanations given by the management, the company has issued the 8,76,656 Share Warrants @ of Rs. 268/- per Share Warrant, which includes Rs. 258/- as Premium per Share Warrant. However, the company has received during the year the amount of Rs. 5,87,37,952/- of the total Share Warrants issued, which is of Rs. 67/- per Share Warrant, which includes the Rs. 64.50 as Premium per Share Warrant.
- (xi) **Frauds noticed / reported and Whistle-Blower Complaint:**
- (a) Based on the examination of the books and records of the company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the company or on the company has been noticed or reported during the course of the audit.
- (b) According to the information and explanation given to us, the Company was not required to file ADT-4 during the year into consideration.
- (c) The company has not received any whistle-blower complaint during the year.
- (xii) **Maintenance of Net Owned Fund and Deposits by Nidhi Company:**
- (a) According to the information and explanation given to us, the Company is not a Nidhi Company. Accordingly, the provisions of clause 3(xii) of the Order are not applicable to the company.
- (xiii) **Transactions with the related parties:**
- (a) In our opinion and according to the information and explanations given to us, the provisions of the Audit Committee prescribed under section 177 of Companies Act, 2013 have been complied with and the related parties transactions have been approved by the Audit Committee.
- (b) In our opinion and according to the information and explanations given to us, the Company has entered into related parties transactions as per the provisions of Section 188 of Companies Act, 2013. The details of the related parties transactions have been disclosed in the financial statements as required by the applicable Indian Accounting Standards.



SHIV PAWAN & COMPANY  
Chartered Accountants

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Navi Mumbai - 400 703.

CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2025

-: 10 :-

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CROWN LIFTERS LIMITED**

**(xiv) Internal audit system :**

- (a) Based on information and explanation provided to us and our audit procedures, in our opinion, the company has an internal audit system commensurate with the size and nature of its business.
- (b) We have considered the internal audit reports of the company issued till date for the period under audit.

**(xv) Non-cash transactions with directors or persons connected with him:**

- (a) In our opinion and according to the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the Company and hence not commented upon.

**(xvi) Registration u/s 45-IA of Reserve Bank of India Act, 1934:**

- (a) The Company is not required to be registered u/s 45-IA of Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the order is not applicable.
- (b) The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the order is not applicable.
- (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the order is not applicable.
- (d) According to the information and explanation provided to us during the course of audit, the Group does not any CIC as part of the Group. Accordingly, clause 3(xvi)(d) of the order is not applicable.

**(xvii) Cash losses:**

- (a) The company has not incurred any cash losses in the current financial year and the immediately preceding financial year.

**(xviii) Resignation of statutory auditors:**

- (a) There has been no resignation of the statutory auditors during the year. Accordingly the clause 3(xviii) of the order is not applicable.

...c/f..11...



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CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2025

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-: 11 :-

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**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CROWN LIFTERS LIMITED**

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**(xix) Material uncertainty to meet Liabilities:**

- (a) According to the information and explanation given to us and on the Basis of ageing report, financial ratios and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidences supporting assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that our reporting is based on the facts upto the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

**(xx) Transfer of unspent amount to fund specified under Schedule VII of Companies Act, 2013:**

- (a) The Provisions of section 135 of the Companies Act, 2013 are not applicable. Accordingly, clause 3(xx)(a) of the order is not applicable.
- (b) There is no amount remaining unspent under sub-section (5) of section 135 of the companies Act, pursuant to any ongoing project. Accordingly, clause 3(xx)(b) of the order is not applicable.

**(xxi) Qualifications or adverse auditor remarks in other group companies:**

- (a) There are no qualifications or adverse remarks in the audit reports.

...c/f..12...



SHIV PAWAN & COMPANY  
Chartered Accountants

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CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2025

-: 12 :-

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CROWN LIFTERS LIMITED**

**ANNEXURE 'B' TO THE AUDITOR'S REPORT OF EVEN DATE**

**Report on the internal financial controls with reference to the aforesaid financial statement under clause (i) of sub-section 3 of section 143 of the Companies, Act 2013**

(Referred to in paragraph 2(A)(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

We have audited the internal financial controls with reference to financial statements of *M/s. CROWN LIFTERS LIMITED* as on 31st March, 2025 in conjunction with our audit of the financial statements of the company as at and for the year ended on that date.

**Opinion**

In our opinion, to the best of our information and according to the explanation given to us, the company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31st March, 2025, based on the internal financial controls with reference to financial statements criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

**Management's and Board of Directors' Responsibilities for Internal Financial Controls**

The Company's Management and the Board of Directors are responsible for establishing and maintaining internal financial controls with reference to financial statements based on the criteria established by the company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and whether such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statement included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedure selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the company's internal financial controls with reference to financial statements.

...c/f...13...



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SHIV PAWAN & COMPANY  
Chartered Accountants

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CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2025

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**Meaning of Internal Financial Controls with Reference to Financial Statements**

A Company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements include those policies and procedures that,

- (1) Pertain to the maintenance of records that, in reasonable details, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of managements and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls with Reference to Financial Statements**

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

...c/f..14...



SHIV PAWAN & COMPANY  
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CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2025

-: 14 :-

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CROWN LIFTERS LIMITED

ANNEXURE 'C' TO THE AUDITOR'S REPORT OF EVEN DATE

(1) The Company has made the provision of the Gratuity of Rs. 12,55,166/- and grouped under the Short Term Provision.

Signature to Annexure 'A' to Annexure 'C'

For Shiv Pawan & Company  
Chartered Accountants



Partner  
(CA Shivhari B. Garg)

Firm Regn. No. : 120121W  
Membership No. : 085517

Place : Navi Mumbai  
Date : 26th May, 2025

UDIN : 25085517 BMJKUV1811



Date: 26<sup>th</sup> May, 2025

To,  
The Deputy Manager,  
Department of Corporate Services,  
National Stock Exchange Limited,  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra-Kurla Complex,  
Bandra (E), Mumbai-400051

REF: SCRIP CODE: CROWN      ISIN: INE491V01019

**Sub: Declaration in respect of unmodified opinion on Audited Financial Results for the Financial year ended March 31, 2025**

**Reference: Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations').**

Dear Sir/Madam,

Pursuant to Regulations 33(3)(d) of SEBI Listing Regulations, we hereby declare and confirm that the Auditors of the Company, Shiv Pawan & Company, Chartered Accountants (FRN: 120121W) have issued unmodified audit reports on Standalone Financial Results of the Company for the fourth quarter & financial year ended March 31, 2025 as approved by the board in its meeting held on 26<sup>th</sup> May 2025.

You are requested to kindly take the same on record and oblige.

Thanking you,

Yours faithfully,  
For Crown Lifters Limited

Mr. Nizar Nooruddin Rajwani (CFO)

Place: Mumbai

Date: 26.05.2025



**CROWN LIFTERS LIMITED**

104, Raheja Plaza, Shah Industrial Estate, Veera Desai Road, Andheri (W), Mumbai - 400053, India.

Tel: +91 22 4006 2829 | Email: [cs@crownlifters.com](mailto:cs@crownlifters.com) | [www.crownlifters.com](http://www.crownlifters.com)

CIN: L74210MH2002PLC138439

Date: 26<sup>th</sup> May, 2025

To,  
The Deputy Manager,  
Department Of Corporate Services,  
National Stock Exchange Limited,  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra-Kurla Complex,  
Bandra (E), Mumbai-400051

REF: SCRIP CODE: CROWN      ISIN: INE491V01019

**Sub: Declaration/Certification on Financial Results for the fourth quarter & year ended on 31.03.2025**

Dear Sir/Madam,

Pursuant to regulation 33(2) (a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we the undersigned hereby certify that the financial results for the fourth quarter and year ended on 31<sup>st</sup> March 2025, do not contain any false or misleading statement or figures that do not omit any material fact which may make the statements or figures contained therein misleading.

This is for your information and records.

Thanking you,

Yours faithfully,  
For Crown Lifters Limited



Mr. Karim Kamruddin Jari (Managing Director)  
Place: Mumbai  
Date: 26.05.2025



Mr. Nizar Nooruddin Rajwani (CFO)  
Place: Mumbai  
Date: 26.05.2025

**CROWN LIFTERS LIMITED**

104, Raheja Plaza, Shah Industrial Estate, Veera Desai Road, Andheri (W), Mumbai - 400053, India.

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CIN: L74210MH2002PLC138439