

Statement of Consolidated Audited Assets & Liabilities as on 31st March, 2025

(Rs. in lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,089.20	1,089.20
(b) Reserves and Surplus	4,726.94	3,818.50
(2) Non-Current Liabilities		
(a) Long-term borrowings	78.84	144.99
(b) Long term provisions	89.62	60.30
(3) Current Liabilities		
(a) Short-term borrowings	2,728.78	3,366.77
(b) Trade payables	1,264.44	1,051.78
(c) Other current liabilities	411.47	202.08
(d) Short-term provisions	265.63	172.65
Total	10,654.91	9,906.26
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	1,183.07	1,245.83
(ii) Intangible assets	3.30	7.48
(iii) Capital work-in-progress	-	-
(b) Non-current investments	74.15	31.00
(b) Deferred tax assets (net)	28.04	19.55
(c) Long term loans and advances	64.70	159.92
(2) Current assets		
(a) Inventories	3,384.11	3,202.32
(b) Trade receivables	4,641.58	4,405.46
(c) Cash and Cash Equivalents	520.11	408.46
(d) Short-term loans and advances	64.02	68.25
(e) Other current assets	691.83	358.00
Total	10,654.91	9,906.26

For Viral Jain & Associates

Chartered Accountants

Firm Registration Number: 135089W

CA Rishabh Bhandari

Partner

Membership No. : 190900

UDIN : 25190900BMIBRK5549

Place : Mumbai

Date : 27-05-2025



For & On Behalf Of Board Of Directors

Hemant Mehta

Chairman &

Managing Director

DIN: 02507616

Place : Mumbai

Date : 27-05-2025

Manan Mehta

Whole Time Director

DIN: 05124747



Statement of Consolidated Audited Financial Results for the period ended on 31st March, 2025

(Rs. in lakhs)

Particulars	Half year ended on			Year Ended on	
	31-03-2025	30-09-2024	31-03-2024	2024-25	2023-24
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Income					
Revenue from operations	14,619.31	13,905.35	14,373.94	28,524.66	26,185.44
Other Income	44.66	58.28	64.75	102.94	90.48
Total Revenue (A)	14,663.97	13,963.63	14,438.68	28,627.60	26,275.92
Expenses					
Cost of materials consumed	11,621.16	11,525.40	11,896.99	23,146.55	21,452.45
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(24.81)	(192.16)	(77.68)	(216.98)	31.27
Employee benefit expense	837.98	623.15	686.49	1,461.13	1,255.51
Finance costs	138.05	160.29	138.63	298.35	318.01
Depreciation and amortization expense	71.33	78.53	83.54	149.86	158.27
Other expenses	1,355.18	1,142.95	1,161.21	2,498.14	2,046.94
Total Expenses (B)	13,998.89	13,338.16	13,889.19	27,337.05	25,262.45
Profit for the year	665.08	625.47	549.49	1,290.55	1,013.47
Prior Period Income/(Expenses)	-	-	-	-	-
Profit before exceptional and extraordinary items and tax	665.08	625.47	549.49	1,290.55	1,013.47
Exceptional items	(74.39)	-	(97.62)	(74.39)	(97.62)
Profit before extraordinary items and tax	590.69	625.47	451.88	1,216.16	915.86
Extraordinary items	-	-	-	-	-
Profit Before Tax	590.69	625.47	451.88	1,216.16	915.86
Tax expense:					
(1) Current Tax	(155.30)	(159.70)	(122.66)	(315.00)	(239.43)
(2) Current Tax relating to prior years	(1.22)	-	0.88	(1.22)	0.88
(3) Deferred Tax Income / (Expense)	10.75	(2.26)	4.03	8.49	3.19
Profit/(Loss) for the period	444.92	463.51	334.14	908.44	680.50
Earning per equity share:					
(1) Basic	4.77	4.26	4.57	9.02	8.24
(2) Diluted	4.77	4.26	4.57	9.02	8.24

For Viral Jain & Associates
Chartered Accountants
Firm Registration Number: 135089W


CA Rishabh Bhandari
Partner
Membership No. : 190900
UDIN : 25190900BMIBRK5549

Place : Mumbai
Date : 27-05-2025



For & On Behalf Of Board Of Directors


Hemant Mehta
Chairman & Managing Director
DIN: 02507616

Place : Mumbai
Date : 27-05-2025

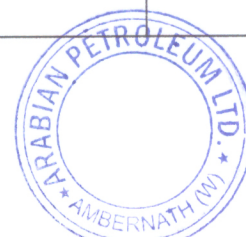
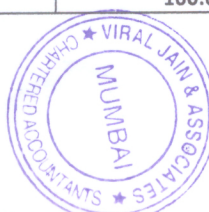

Manan Mehta
Whole Time Director
DIN: 05124747



Consolidated Audited Cash Flow Statement for the period ended 31st March, 2025

(Rs in lakhs)

Particulars	Year ended on 31st March, 2025		Year ended on 31st March, 2024	
	(Audited)		(Audited)	
A. Cash Flow from Operating Activities				
Net Profit / (Loss) before extraordinary items and tax	1,216.16		915.86	
<u>Adjustments for:</u>				
Depreciation and amortisation	149.86		158.27	
Finance costs	298.35		318.01	
Interest income	(5.56)		(5.24)	
Operating Profit Before Working Capital Change	1,658.80		1,386.90	
Change in current Assets & Liabilities				
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(181.79)		(627.96)	
Trade receivables	(236.12)		(995.33)	
Short-term loans and advances	4.23		5.06	
Long-term loans and advances	95.22		(146.75)	
Deferred tax Assets (net)	(8.49)		(3.19)	
Other current assets	(333.83)		(158.63)	
	(660.79)		(1,926.79)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	212.66		(258.25)	
Other current liabilities	209.39		78.68	
Short-term provisions	92.98		30.31	
Long-term provisions	29.33		18.64	
	544.36		(130.63)	
Cash flow from extraordinary items				
Cash generated from operations	1,542.38		(670.52)	
Income Tax Paid/ Refund	(307.72)		(235.35)	
Net Cash inflow/(out flow) from Operating Activities (A)		1,234.66		(905.88)
B. Cash Flow from Investment Activities				
Capital expenditure on fixed assets, including capital advances & Capital WIP	(82.92)		(121.85)	
Proceeds from sale of fixed assets			-	
Purchase of long-term investments				
- Subsidiaries	(11.63)			
- Others	(43.15)		(21.00)	
Net Cash inflow/(out flow) from Investing Activities (B)		(137.70)		(142.85)
C. Cash Flow from Financing Activities				
Proceeds from issue of equity shares	-		2,024.40	
Proceeds from long-term borrowings	-		-	
Repayment of long-term borrowings	(94.62)		(182.98)	
Net increase / (decrease) in working capital borrowings	(370.52)		(123.91)	
Proceeds from other short-term borrowings	247.00		824.52	
Repayment of other short-term borrowings	(486.00)		(836.53)	
Interest Income	5.56		5.24	
Finance cost	(298.35)		(318.01)	
Net Cash inflow/(out flow) from Financing Activities (C)		(996.93)		1,392.74
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		100.02		344.01



Particulars	As at 31st March, 2025		As at 31st March, 2024	
Cash and Cash equivalent as at the commencement of the year		408.46		64.44
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents				
Cash and Cash equivalent as at the End of the year		520.11		408.46
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet		408.46		64.44
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)		111.65		344.01
Cash and cash equivalents at the end of the year		520.11		408.46
		111.65		344.01

Note :-

- (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
- (ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.
- (iii) Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

For Viral Jain & Associates
Chartered Accountants

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CA Rishabh Bhandari
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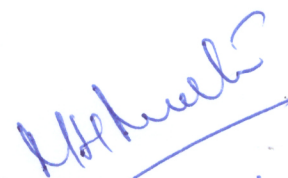


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