

STATEMENT OF PROFIT AND LOSS

FOR THE YEAR ENDED 31 MARCH 2024

(₹ in Lakh)

Particulars	Notes	Year ended 31 March 2024	Year ended 31 March 2023
I. Income			
i. Revenue from operations	30	38,808.26	26,905.83
ii. Other income	31	1,062.72	1,280.68
Total Income		39,870.98	28,186.51
II. Expenses			
i. Cost of materials consumed		28,899.94	18,725.79
ii. Changes in inventories of finished goods, stock in trade and work-in-progress	32	(4,392.96)	(413.56)
iii. Employee benefits expense	33	779.34	603.28
iv. Depreciation and amortisation expense	34	148.18	119.42
v. Finance costs	35	1,361.09	1,047.83
vi. Other expenses	36	4,343.43	3,739.08
Total Expenses		31,139.02	23,821.84
III. Profit before tax (I-II)		8,731.96	4,364.67
IV. Exceptional items		-	-
V. Profit before tax (III-IV)		8,731.96	4,364.67
VI. Tax expense			
i. Prior period tax		185.13	159.32
ii. Current tax	37	2,000.00	1,225.00
iii. Deferred tax		(167.67)	(219.08)
VII. Profit after tax (V-VI)		6,714.50	3,199.43
VIII. Other comprehensive income			
A. Items that will not be reclassified to profit & loss in subsequent periods			
i. Re-measurement gains (losses) on defined benefit plans and investments	38	1.64	11.98
ii. Income tax effect on such items		(0.41)	(3.02)
Total other comprehensive income/(loss) for the year, net of tax		1.23	8.96
IX. Total comprehensive income for the year, net of tax (VII + VIII)		6,715.73	3,208.39
X. Earnings per equity share of ₹ 10 each:			
i. Basic (in ₹)	39	7.02	3.84
ii. Diluted (in ₹)		6.98	3.84

The above Balance Sheet should be read in conjunction with the accompanying notes.

As per our report of even date

For M. B. Agrawal & Co.
Chartered Accountants
Firm's Reg. No.: 100137W

Sd/-
Leena Agrawal
Partner
Membership No.: 061362

Mumbai, 14 May 2024

For and on behalf of the Board of Directors

Sd/-
Jaspalsingh Chandock
Chairman & Managing Director
(DIN 00813218)

Sd/-
Amit Todkari
Chief Financial Officer

Sd/-
Trimaan Chandock
Director
(DIN 02853445)

Sd/-
Tabassum Begum
Company Secretary

Sd/-
Jaikaran Chandock
Director
(DIN 06965738)