

SUMMARY OF FINANCIAL INFORMATION

RESTATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Sr. No.	Particulars	Notes	As at	As at March 31,		
			June 30, 2024	2024	2023	2022
	EQUITY AND LIABILITIES					
1)	Shareholders' Funds					
	a. Share Capital	A	50.00	50.00	50.00	50.00
	b. Reserves & Surplus	B	638.05	517.90	-17.75	-140.36
			688.05	567.90	32.25	-90.36
2)	Non-Current Liabilities					
	a. Long Term Borrowings	C	842.71	870.08	977.52	1,240.53
	b. Deferred Tax Liability	D	133.26	79.69	39.00	7.53
	c. Long Term Provisions	E	2.16	2.03	1.58	0.95
			978.13	951.80	1,018.10	1,249.01
3)	Current Liabilities					
	a. Short Term Borrowings	F	840.32	838.82	641.82	521.82
	b. Trade Payables	G				
	- (A) total outstanding dues of micro enterprises and small enterprises; and		330.80	262.96	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises.		383.72	484.55	1,167.79	927.79
	c. Other Current Liabilities	H	110.95	132.15	106.72	131.55
	d. Short Term Provisions	I	198.85	143.38	0.08	0.05
			1,864.64	1,861.88	1,916.40	1,581.20
	TOTAL		3,530.81	3,381.58	2,966.75	2,739.85
	ASSETS					
1)	Non-Current Assets					
	a. Property, Plant & Equipment and Intangible Assets					
	i. Property, Plant and Equipment	J	1,600.41	1,598.25	1,590.94	1,534.75
	ii. Less: Accumulated Depreciation		455.95	439.10	371.17	301.38
	<i>Net Block</i>		1,144.46	1,159.15	1,219.77	1,233.37
	b. Non-Current Investments	K	0.50	0.50	0.50	0.50
	c. Other Non-Current Assets	L	16.99	16.99	16.99	18.19
			1,161.95	1,176.64	1,237.26	1,252.06
2)	Current Assets					
	a. Inventories	M	979.10	896.17	510.78	537.53
	b. Trade Receivables	N	1,065.23	1,003.52	946.56	624.39
	c. Cash and Cash Equivalents	O	42.50	41.75	15.23	11.09
	d. Short Term Loans & Advances	P	282.03	263.49	256.92	314.77
			2,368.86	2,204.93	1,729.49	1,487.79
	TOTAL		3,530.81	3,381.58	2,966.75	2,739.85

RESTATED STATEMENT OF PROFIT AND LOSS

(Rs. in Lacs)

Sr. No.	Particulars	NOTES	For Period From 01/04/2024 to 30/06/2024	For the year ended March 31,		
				2024	2023	2022
A	INCOME					
	Revenue from Operations	Q	911.71	3,557.52	3,541.90	2,374.51
	Other Income		-	31.38	34.21	1.68
	Total Income (A)		911.71	3,588.90	3,576.11	2,376.19
B	EXPENDITURE					
	Cost of Material Consumed	R	575.30	2,090.25	2,484.23	1,449.36
	Purchase of Stock in trade	S	1.29	4.32	3.72	4.15
	Change in Inventories	T	-117.70	(83.17)	(37.40)	(59.75)
	Manufacturing Expenses	U	78.45	295.40	376.79	179.51
	Employee benefit expenses	V	73.51	274.40	261.96	355.16
	Finance costs	W	24.82	84.88	132.77	161.63
	Depreciation and amortisation Expense	X	16.85	67.93	72.61	75.49
	Administrative Selling & Other Expenses	Y	28.29	132.85	127.36	87.97
	Total Expenses (B)		680.81	2,866.86	3,422.03	2,253.51
C	Profit before exceptional, extraordinary items and tax		230.89	722.04	154.08	122.68
	Exceptional items		-	-	-	-
D	Profit before extraordinary items and tax		230.89	722.04	154.08	122.68
	Extraordinary Expenses		-	-	-	-
E	Profit before tax		230.89	722.04	154.08	122.68
	Tax expense :					
	(i) Current tax	Z	57.17	145.70	-	-
	(ii) Deferred tax	AA	53.57	40.69	31.47	73.44
F	Total Tax Expense		110.74	186.39	31.47	73.44
G	Profit after tax (E-F)		120.15	535.65	122.60	49.24
H	Earnings per share (face value of ₹ 10/- each):					
	(a) Basic (in ₹)		24.03	107.13	24.52	9.85
	(b) Diluted (in ₹)		24.03	107.13	24.52	9.85

RESTATED STATEMENT OF CASH FLOWS

(Rs. in Lacs)

Particulars	30th June, 2024	31st March, 2024	31st March, 2023	31st March, 2022
Cash flow from operating activities:				
Net Profit before tax as per Profit And Loss A/c	230.89	722.04	154.08	122.68
Adjusted for:				
Depreciation & Amortisation	16.85	67.93	72.61	75.49
Interest & Finance Cost	24.82	84.88	132.77	161.63
Interest Income	-	(1.04)	(1.90)	(1.17)
Dividend Income	-	(0.11)	(0.06)	(0.06)
Earlier years Gratuity	-	-	-	(0.99)
Sundry Balance W/off of Earlier Years	-	-	-	2.59
Profit on Capital Asset	-	-	(1.14)	(0.45)
Operating Profit Before Working Capital Changes	272.57	873.70	356.36	359.71
Adjusted for (Increase)/ Decrease:				
Long Term Provision	0.13	0.45	0.63	0.95
Short Term Provision	55.46	143.31	0.03	0.05
Trade Receivables	(61.70)	(56.97)	(322.16)	5.93
Trade Payables	(33.00)	(420.27)	240.00	350.79
Other Current Liabilities	(21.20)	25.44	(24.83)	21.34
Inventories	(82.93)	(385.39)	26.75	(243.90)
Short term loan and Advances	(18.54)	(6.57)	57.85	(0.27)
Cash Generated From Operations	110.79	173.70	334.63	494.59
Direct Tax Paid	(57.17)	(145.70)	-	-
Net Cash Flow from/(used in) Operating Activities: (A)	53.61	28.00	334.63	494.59
Cash Flow From Investing Activities:				
Purchase of Fixed Assets	(2.16)	(7.31)	(62.34)	(39.92)
Sale of Fixed Assets	-	-	4.46	1.43
Interest Income	-	1.04	1.90	1.17
Dividend Income	-	0.11	0.06	0.06
Increase in Non-Current Assets	-	-	1.20	-
Net Cash Flow from/(used in) Investing Activities: (B)	(2.16)	(6.16)	(54.71)	(37.26)
Cash Flow from Financing Activities:				
Short term Borrowings	1.50	197.00	120.00	18.09
Proceeds / (Repayment) from Long Term Borrowing (Net)	(27.37)	(107.44)	(263.01)	(314.34)
Interest & Finance Cost	(24.82)	(84.88)	(132.77)	(161.63)
Net Cash Flow from/(used in) Financing Activities (C)	(50.70)	(4.68)	(275.78)	(457.87)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	0.75	26.52	4.14	(0.54)
Cash & Cash Equivalents As At Beginning of the Year	41.75	15.23	11.09	11.63
Cash & Cash Equivalents As At End of the Year	42.50	41.75	15.23	11.09