

Standalone Financial Statements
FY 2021-22

STATEMENT OF PROFIT AND LOSS

for the year ended 31 March 2022

(Amount in Rupees Lakh, unless otherwise stated)

Particulars	Notes	Year ended 31 March 2022	Year ended 31 March 2021
I. Income			
i. Revenue from operations	30	28,505.80	14,208.50
ii. Other income	31	852.62	524.79
Total Income		29,358.42	14,733.29
II. Expenses			
i. Cost of materials consumed		22,824.77	11,955.63
ii. Changes in inventories of finished goods, stock in trade and work-in-progress	32	(873.44)	(883.33)
iii. Employee benefits expense	33	523.63	349.00
iv. Depreciation and amortisation expense	34	105.40	114.47
v. Finance costs	35	522.91	660.73
vi. Other expenses	36	2,266.66	1,562.89
Total Expenses		25,369.93	13,759.39
III. Profit before tax (I-II)		3,988.49	973.90
IV. Exceptional items		(20.50)	-
V. Profit before tax (III-IV)		3,967.99	973.90
VI. Tax expense			
i. Prior period tax		(9.33)	-
ii. Current tax	12	875.00	225.00
iii. Deferred tax		58.41	(12.98)
VII. Profit after tax (V-VI)		3,043.91	761.88
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	37	23.19	(136.27)
ii. Income tax effect on such items		(5.84)	34.30
Total other comprehensive income/(loss) for the year, net of tax		17.35	(101.97)
IX. Total comprehensive income for the year, net of tax (VII-VIII)		3,061.26	659.91
X. Earnings per equity share of ₹ 10 each:			
i. Basic (in ₹)		4.09	1.85
ii. Diluted (in ₹)	38	4.04	1.64

The above Statement of Profit and Loss 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
UDIN: 22061362AJODUB8140
Mumbai, 24 May 2022

Sd/-

Jaspalsingh Chandock

Chairman & Managing Director
(DIN 00813218)

Sd/-

Mitesh Dani

Chief Financial Officer

For and on behalf of the Board of Directors

Sd/-

Trimaan Chandock

Director
(DIN 02853445)

Sd/-

Aakash Joshi

Company Secretary

Consolidated Financial Statements

FY 2021-22

CONSOLIDATED STATEMENT OF PROFIT AND LOSS

for the year ended 31 March 2022

(Amount in Rupees Lakh, unless otherwise stated)

Particulars	Notes	Year ended 31 March 2022	Year ended 31 March 2021
I. Income			
i. Revenue from operations	29	28,607.92	14,208.50
ii. Other income	30	852.62	524.79
Total Income		29,460.54	14,733.29
II. Expenses			
i. Cost of materials consumed		23,053.54	11,955.63
ii. Changes in inventories of finished goods, stock in trade and work-in-progress	31	(1,026.45)	(883.33)
iii. Employee benefits expense	32	523.63	349.00
iv. Depreciation and amortisation expense	33	105.40	114.47
v. Finance costs	34	523.37	660.73
vi. Other expenses	35	2,352.04	1,562.89
Total Expenses		25,531.53	13,759.39
III. Profit before tax (I-II)		3,929.01	973.90
IV. Exceptional items		(20.50)	-
V. Profit before tax (III-IV)		3,908.51	973.90
VI. Tax expense			
i. Prior period tax		(9.33)	-
ii. Current tax	12	875.00	225.00
iii. Deferred tax		58.41	(12.98)
VII. Profit after tax (V-VI)		2,984.43	761.88
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	36	23.19	(136.27)
ii. Income tax effect on such items		(5.84)	34.30
Total other comprehensive income/(loss) for the year, net of tax		17.35	(101.97)
IX. Total comprehensive income for the year, net of tax (VII-VIII)		3,001.78	659.91
X. Earnings per equity share of ₹ 10 each:			
i. Basic (in ₹)	37	4.05	1.85
ii. Diluted (in ₹)		3.61	1.64

The above Statement of Profit and Loss 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

UDIN: 22061362AJ0EDL1401

Mumbai, 24 May 2022

Sd/-

Jaspalsingh Chandock

Chairman & Managing Director

(DIN 00813218)

Sd/-

Mitesh Dani

Chief Financial Officer

For and on behalf of the Board of Directors

Sd/-

Trimaan Chandock

Director

(DIN 02853445)

Sd/-

Aakash Joshi

Company Secretary