KMC Petrochemicals Private Limited

CIN : U74909TN2008PTC159303

Balance Sheet as at 31st March 2025

(INR in Lakhs)

S.No	Particulars	Note No	As at 31st March 2025	As at 31st March 2024
(i)	**Equity and Liabilities**			
	Shareholders' funds			
	(a) Share Capital	2	23.52	23.52
	(b) Reserve & Surplus	3	2,330.22	2,268.38
(ii)	**Non-current liabilities**			
	(a) Long-term borrowings		-	-
	(b) Deferred Tax Liabilities (Net)	4	6.55	65.40
	(c) Long Term Provisions		-	-
(iii)	**Current liabilities**			
	(a) Short Term Borrowings		163.98	-
	(b) Trade Payables	5		
	- Dues to Micro, Small and Medium Enterprise (MSME's)			
	- Others		8.21	24.67
	(c) Other Current Liabilities	6	1.00	1.95
	(d) Short Term Provisions	7	0.25	9.49
			2,533.72	2,393.41
	Assets			
(i)	**Non-current assets**			
	(a) Property, Plant & Equipment and Intangible Assets	8		
	(i) Property, Plant & Equipment		325.30	301.62
	(ii) Intangible Assets		0.01	0.01
	(iii) Capital work-in-progress			
	(b) Deferred Tax Asset (Net)	4		-
	(c) Long-Term Loans and Advances	9	770.99	964.04
(ii)	**Current assets**			
	(a) Non - Current Investments	10	-	11.00
	(b) Inventories	11	2.86	2.84
	(c) Trade and Other Receivables	12	1,053.12	1,041.86
	(d) Cash & Cash Equivalents	13	182.01	13.49
	(e) Short-term loans and advances	14	116.18	0.30
	(f) Other Current Assets	15	83.26	58.26
			2,533.72	2,393.41
	Significant accounting policies	A		
	Notes forming part of financials	1-24		

I P R S AND COMPANY
Chartered Accountants
FRN: 015081S

IPRS AND COMPANY
FRN:015081S
Chennai-600004

CA. Ram Chakravarthy U
Partner
M.No: 224521

For and on behalf of the Board of Directors of K M C Private Limited

For KMC PETROCHEMICALS PRIVATE LIMITED

SANJAY AGARWAL
DIN :1779072
Director

Director

For KMC PETROCHEMICALS PRIVATE LIMITED

ANAMIKA AGARWAL
DIN :02651285
Director

Director

Place: Chennai
Date : 07-09-2025
UDIN : 25224521BMMAPG9695

KMC Petrochemicals Private Limited

CIN : U74909TN2008PTC159303

Statement of Profit and Loss for the period ended 31st March 2025

(INR in Lakhs)

Particulars	Note No	As at 31st March 2025	As at 31st March 2024
Revenue :			
Revenue from operations	16	252.17	33.60
Other income	17	79.51	132.90
Total Revenue (1+2)		**331.68**	**166.50**
Expenses:			
Cost of Goods Sold	18	245.57	30.95
Employee Benefit Expenses	19	10.49	6.92
Finance Costs	20	0.37	0.04
Depreciation and Amortization Expenses	8	20.68	7.41
Other Expenses	21	51.58	21.20
Total Expenses		**328.69**	**66.52**
Profit before exceptional and extraordinary items and tax		2.98	99.98
Profit before extraordinary items and tax		2.98	99.98
Extraordinary Items		-	-
Profit before tax		**2.98**	**99.98**
Tax Expenses			
Current Tax		-	8.74
Deferred Tax (Asset)/Liability		(58.85)	65.43
Profit (Loss) for the year		**61.84**	**25.81**
Earnings Per Share			
Earning per Equity Share of Rs. 10/- each	22		
Basic		26.29	10.97
Diluted		26.29	10.97
Significant accounting policies	A		
Notes forming part of financials	1-24		

I P R S AND COMPANY
Chartered Accountants
FRN: 015081S

CA. Ram Chakravarthy D
Partner
M.No: 224521

Place: Chennai
Date : 07-09-2025
UDIN : 25224521BMMAPO9695

For and on behalf of the Board of Directors of K M C Private Limited

For KMC PETROCHEMICALS PRIVATE LIMITED

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KMC Petrochemicals Private Limited

CIN : U74909TN2008PTC159303

Cash Flow Statment for the period ended 31st March 2025

(INR in Lakhs)

	Particulars	As at 31st March 2025	As at 31st March 2024
A.	**Cash Flow From Operating Activity**		
	Net Profit before Tax	2.98	99.98
	Adjustment For :		
	Depreciation	20.68	7.41
	Interest	0.37	0.04
	Excess Provision Reversed	-	
	Income from sale of investment	-	(72.10)
	Interest Income receivable credited to profit & loss account	(78.49)	(60.80)
	Cash Flow before adjustment for working capital changes	**(54.46)**	**(25.47)**
	Adjustment For Working Capital changes:		
	Inventories	(0.02)	(2.84)
	Trade Receivables	(11.26)	(2.26)
	Other Current Liabilities & Provisions	(1.46)	(2.23)
	Other Current Assets	(25.00)	(702.65)
	Trade Payables & Other payables	(16.46)	24.52
	Cash Flow from Operations	**(108.66)**	**(710.92)**
	Income Tax Paid	8.74	0.39
	Net Cash Flow From Operating Activity (A)	**(117.39)**	**(711.31)**
B.	**Cash Flow From Investment Activity**		
	Purchase of Property, Plant and Equipment/CWIP	(44.36)	(308.86)
	Sale of Property, Plant and Equipment/ CWIP	-	
	Sale of Investments	11.00	1,039.60
	Loan and Advances	77.17	(66.82)
	Interest income	78.49	60.80
	Net Cash Flow from Investing Activity (B)	**122.31**	**724.72**
C.	**Cash Flow from Financing Activity**		
	Availing / (Repayment) of Long Term Borrowings	-	-
	Availing / (Repayment) of Short Term Borrowings	163.98	-
	Interest Paid	(0.37)	(0.04)
	Net Cash Flow from Financing Activity (C)	**163.61**	**(0.04)**
	Net Increase /(Decrease) in Cash & Cash Equivalents (A+B+C)	**168.52**	**13.37**
	Cash and Cash Equivalents at the beginning of the Period	**13.49**	**0.12**
	Cash and Cash Equivalents at the end of the Period	**182.01**	**13.49**

I P R S AND COMPANY
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CA. Ram Chakravarthy D
Partner
M.No: 224521

For and on behalf of the Board of Directors of K M C Private Limited

For KMC PETROCHEMICALS PRIVATE LIMITED

SANJAY AGARWAL Director
DIN :1779072
Director

For KMC PETROCHEMICALS PRIVATE LIMITED

ANAMIKA AGARWAL Director
DIN :02651285
Director

Place: Chennai
Date : 07-09-2025
UDIN : 25224521BMMAPO9695

NOTE I. SIGNIFICANT ACCOUNTING POLICIES

KMC Petrochemicals Private Limited is a Private Limited Company, originally incorporated as Rainbow Merchandise Private Limited on 18th January 2008, with its registered office at Easwar Flats, 1st Floor, No. 03, 2nd Main Road, United India Colony, Kodambakkam, Chennai – 600 024.

Subsequently, the name of the Company was changed to KMC Metals Private Limited, and later, pursuant to a resolution passed in the Annual General Meeting held on 2nd May 2025 and upon approval from the Registrar of Companies, the name was further changed to **KMC Petrochemicals Private Limited**. The change became **effective from 23rd May 2025.**

The Company is engaged in the manufacturing and trading of pyrolysis oil.

1.1 Basis of Preparation

The Financial Statements have been prepared to comply with all material aspects in the Accounting Standards notified by the companies (Accounting Standards) Rules, 2006 referred to in section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and in accordance with the accounting principles generally accepted in India (Indian GAAP). The Financial Statements have been consistently applied by the company and are consistent with those used in the previous year.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for current - noncurrent classification of assets and liabilities.

1.2 Subsidiaries and Holding Company Disclosures

"KMC Petrochemicals Private Limited is a subsidiary of **K M C Aluminium Limited** which holds more than 51% of the total voting power and exercises control over the composition of the Board of Directors. Consequently, KMC Petrochemicals Private Limited is required to comply with the provisions of the Companies Act, 2013 with regard to subsidiary governance and consolidation of financial statements as applicable. The financial statements of the Company have been prepared on a going concern basis under the supervision of the parent company."

1.3 Properties, Plant and Equipments (PPE)

Property, Plant and Equipment are stated at cost of acquisition less accumulated depreciation. All other expenses including taxes, duty, Freight incurred to bring the asset to its working condition are also treated as cost of the Asset. Pursuant to the notification of Schedule II to the Companies Act 2013 with effect from 1st April 2014, the useful life of Property, plant and Equipment have been revised as prescribed therein. In respect of Assets whose useful life has already exhausted as on 1st April 2014, the WDV as on that date has been written off after setting aside the residual value determined in the manner laid down in Schedule II of the Companies Act 2013.

When an asset is scraped or otherwise disposed off, the cost and related depreciation are removed from the books of accounts and resultant profit (including capital profit) or loss, if any is disclosed in statement of profit and loss.

1.4 Depreciation

a) Depreciation on additions is being provided on pro-rata basis from the date of such additions using 'Straight Line Method'

b) Depreciation on assets sold, discarded or demolished during the year is being provided at the rates up to the previous day which such assets are sold, discarded or demolished.

1.5 Impairment of assets

An impairment loss is recognised whenever the carrying amount of an asset exceeds the realizable value.

1.6 Inventories

i) Inventories are valued at lower of Cost and Net Realizable Value.

ii) Cost for the purpose of valuation of Stock is determined by using FIFO (First In First out).

1.7 Revenue Recognition

Revenue is recognized when it is probable that the economic benefits will flow to the Company and the amount can be measured reliably.

Sale of Goods: Revenue from sale of goods is recognized when the significant risks and rewards of ownership are transferred to the buyer, which generally coincides with the dispatch of gods, and is measured net of returns, discounts and applicable taxes.

Other Income: Other income such as interest, dividend, and write back of liabilities/provisions is recognized when the right to receive is established.

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1.8 Accounting for Taxes on Income

Tax expense comprises of curent and deferred tax. Current Income-tax is computed at the amount expected to be paid to the tax authorities in accordance with the Income-Tax Act, 1961. Deferred income-tax reflects the impact of timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the Tax Laws and rates that have been enacted or substantively enacted at the balance Sheet date. Deferred tax assets are recognized on brought forward unabsorbed depreciation and brought forward losses only if there is a virtual certainity supported by convincing evidence that such deferred tax assets can be realized against future taxable profits. Deferred tax asset of earlier years is reassessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which, such deferred tax assets can be realized.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis. Deferred tax asset and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities relate to taxes on income levied by same governing taxation laws.

1.9 Provisions, Contingent Liabilities & Contingent Assets

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a relaible estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which te likelihood of outflow of resources is remote, no provision or disclosure is made.

1.10 Earnings per Share

Earnings per share is determined based on net profit/loss for the period attributable to equity shareholders by weighted average number of equity shares outstanding during the year.

1.11 Investments

Investments are stated at Cost. All investments that are held as Long Term Investments as per the investment policy of the Company temporary diminution, if any, in the market value of investment is not considered. All investments that are held as Short Term Investments in nature as per the investment policy of the Company temporary diminution or increase, if any, in the market value of investment is considered in the Profit & Loss Statement.

1.12 Segment Reporting

KMC Petrochemicals Pvt Ltd is engaged in the business of Trading , in Chennai, and accordingly there are no separate reportable segments.

1.13 Other Notes

1. Previous year's figures have been regrouped or rearranged wherever necessary.
2. Parties balances are subject to confirmation.
3. Short Term Loans & Advances does not include any transactions with related parties.
4. The Company has not received any information from its creditors of their being a unit registered under Micro Small and Medium Enterprises Development Act, 2006, and as such the amount due to these units is not ascertainable

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NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2025

Note 2 : Share capital

a) Authorised, Issued, Subscribed and Paid up Capital : Equity Shares

(INR in Lakhs)

Particulars	As at 31st March 2025	As at 31st March 2024
	` Rs.	` Rs.
Authorised		
3,05,000 Equity Shares of Rs.10 each (PY : 3,05,000 Equity Shares of Rs.10 each)	30.50	30.50
Total	30.50	30.50
Issued, Subscribed & fully paid		
2,35,200 Equity Shares of Rs.10 each (PY : 2,35,200 Equity Shares of Rs.10 each)	23.52	23.52
Total	23.52	23.52

b) Reconciliation of Number of Equity shares outstanding at the beginning and end of Reporting period

Equity Shares

Particulars	As at 31st March 2025		As at 31st March 2024	
	Number	` Rs.	Number	` Rs.
Shares outstanding at the beginning of the year	235,200.00	2,352,000.00	235,200	2,352,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	235,200.00	2,352,000.00	235,200	2,352,000

c)Terms/Rights attached to Share

The Company has issued only one class of equity shares having a par value of Rs. 10 per share. Each equity shareholder is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, in proportion to their shareholding. Any dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

d) Details of Shareholders holding more than 5% shares in the company

Equity Shares

Name of Shareholder	As at 31st March 2025		As at 31st March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
KMC Aluminium (P) Ltd	214,200.00	91.07%	214,200.00	91.07%
Sanjay Agarwal	2,500.00	1.06%	2,500.00	1.06%
Anamika Agarwal	2,500.00	1.06%	2,500.00	1.06%
Sanjay Agarwal HUF	16,000.00	6.80%	16,000.00	6.80%

As per the records of the Company, including its register of shareholders/ members, the above disclosure represents both legal and
The Company has neither bought back nor issued any bonus shares in the last five years.

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c) Disclosures of Shareholding of Promoters - Shares held by the Promoters

As on 31st March 2025:

Promoter Name	No. of Shares	% of Total Shares	% Change during the Year
Equity Shares			
KMC ALUMINIUM PRIVATE LIMITED	214,200.00	91%	0.00%
Sanjay Agarwal	2,500.00	1%	0.00%
Anamika Agarwal	2,500.00	1%	0.00%

As on 31st March 2024:

Promoter Name	No. of Shares	% of Total Shares	% Change during the Year
Equity Shares			
KMC ALUMINIUM PRIVATE LIMITED	214,200.00	91%	-
Sanjay Agarwal	2,500.00	1%	-
Anamika Agarwal	2,500.00	1%	-

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Note 3 : Reserves & Surplus

(INR in Lakhs)

Particulars	As at 31st March 2025	As at 31st March 2024
Securities Premium Account	1,165.71	1,165.71
Capital Reserve	914.91	914.91
Surplus		
Balance as at the beginning of the year	187.77	161.96
(+) Net Profit/(Net Loss) For the current year	61.84	25.81
Balance as at the end of the year	249.60	187.77
Balance as at the end of the year	2,330.22	2,268.38

Note 4 : Deferred Tax Liability (Net)

Particulars	As at 31st March 2025	As at 31st March 2024
Deferred Tax Liability		
- On account of depreciation	(6.55)	(65.43)
	(6.55)	(65.43)
Deferred Tax Asset		
- On account of depreciation	-	-
- On account of others		0.03
	-	0.03
Net Deferred tax Asset/(Liability)	(6.55)	(65.40)

Note 6 : Short Term Borrowings

Particulars	As at 31st March 2024	As at 31st March 2023
Secured		
Working Capital Loans		
- Overdraft	-	-
- TOD	-	
Current maturities of long term loans	-	-
Unsecured		
Loans and Advances from related Party		
- Inter-Corporate Loan	163.98	
- Loan from Directors	-	-
Total	163.98	-

Note 5 : Trade Payables:

Particulars	As at 31st March 2025	As at 31st March 2024
(a)Dues to Micro, Small and Medium Enterprises(MSME's) (refer Note 26c)	-	-
(b) Others Trade payables	8.21	24.67
Total	8.21	24.67

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2025

Particulars	As at 31st March 2025					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME						
(ii) Undisputed dues - Others		8.21				8.21
(iii) Disputed dues - MSME						
(iv) Disputed dues - Others						
Total		8.21				

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2024

Particulars	As at 31 March, 2024					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME						
(ii) Undisputed dues - Others		24.67				24.67
(iii) Disputed dues - MSME						
(iv) Disputed dues - Others						
Total		24.67				

Note 6 : Other Current Liabilities

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Electricity Charges Payable	0.18	0.08
(b) Statutory Dues Payable	0.26	0.47
(c) Employee Benefits Payable		-
- Salary Payable	0.55	1.20
(d) Expenses Payable	-	0.20
(e) Audit fee payable		
Total	1.00	1.95

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Note 7 : Short Term Provisions

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Provision for expenses	0.25	0.75
(b) Provision for Income Tax	-	8.74
Total	0.25	9.49

Note 9 : Long Term Loans and Advances

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Security Deposits		
(i) Unsecured, considered good		
Rent Deposit	12.60	12.60
Electricity Deposits	2.89	-
(b) Loans and advances to related parties		
(i) Unsecured, considered good		
(i) Nidhi Agarwal	11.00	41.00
(ii) KMC Aluminium (P) Ltd	-	250.44
(iii) Sanjay Agarwal		
(iv) Altis Properties (P) Ltd	744.50	660.00
Total	770.99	964.04

Note 10 : Non - Current Investments

Particulars	As at 31st March 2025	As at 31st March 2024
Investment in Oasis Dealers Pvt Ltd		
(a) UnQuoted Investments		
(i) Aggregate Cost (No.of Shares 2200 Shares)	-	11.00
Total	-	11.00

Note 11 : Inventories

Particulars	As at 31st March 2025	As at 31st March 2024
A. Inventories (Valued at lower of Cost and Net realisable value)		
Raw Materials	2.76	2.76
Finished goods	0.10	0.08
Total	2.86	2.84

Note 12 : Trade Receivables

Particulars	As at 31st March 2025	As at 31st March 2024
Unsecured, considered good		
i. More than six months	-	-
ii. Others	2.93	2.26
Unsecured, considered doubtful		
i. More than six months	-	-
ii. Others	-	-
Total	2.93	2.26

Other Receivables

	As at 31st March 2025	As at 31st March 2024
(iii) Sanjay Agarwal	1,050.19	1,039.60

Trade Receivables Aging Schedule

Particulars	FY 2024-25					
	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed Trade Receivables						
- Considered Good	2.93					2.93
- Considered Doubtful						
(i) Disputed Trade Receivables						
- Considered Good						
- Considered Doubtful						
Total	2.93					2.93

Trade Receivables Aging Schedule

Particulars	FY 2023-24					
	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed Trade Receivables						
- Considered Good	2.26					2.26
- Considered Doubtful						
(i) Disputed Trade Receivables						
- Considered Good						
- Considered Doubtful						
Total	2.26					2.26

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Note 13 : Cash and Cash Equivalents

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Balances with banks		
Current Account	181.91	13.48
(b) Cash on hand	0.10	0.01
Total	182.01	13.49

Note 14 : Short term loans and advances

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Other Loans and Advances		
(i) Unsecured, considered good		
(i) Other Advances	5.56	0.30
(ii) Advances to Suppliers	110.52	-
(a) Security Deposits		
(i) Unsecured, considered good		
(i) Other Depsoits	0.10	-
Total	116.18	0.30

Note 15 : Other Current Asset

Particulars	As at 31st March 2025	As at 31st March 2024
(i) Balance with Statutory Authorities	15.41	6.08
(ii) GST Credit	61.03	52.18
(iii) Interest Receivable	6.82	-
Total	83.26	58.26

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Note 16 : Revenue from Operations

(INR in Lakhs)

Particulars	For the period Ended 31st March 2025	For the year ended 31st March 2024
Sale of Products:		
(i) Domestic Sales	252.16	33.69
Less: Sales Return	-	(0.09)
Other Operating Revenue:		
Insurance charges (Sales)	0.00	-
Total	252.17	33.60

Note 17 : Other Income

Particulars	For the period Ended 31st March 2025	For the year ended 31st March 2024
Interest	78.49	60.80
Income from Sale of Shares	-	72.10
Exchange fluctuations	1.02	-
Total	79.51	132.90

Note 18 : Cost of sales

Particulars	For the period Ended 31st March 2025	For the year ended 31st March 2024
Purchases during the Year	189.01	33.34
Freight, Clearing & Forwarding Charges	43.90	0.18
Power & Fuel - Factory	1.99	0.26
Stores & tools	2.22	-
Customs Duty	6.41	-
Factory Wages	2.07	-
	245.59	33.79
Changes in inventory		
Inventories at the End of the year:		
Raw Materials	2.76	2.76
Finished goods	0.10	0.08
	2.86	2.84
Inventories at the Beginning of the year:		
Raw Materials	2.76	-
Finished goods	0.08	-
	2.84	-
TOTAL	245.57	30.95

Note 19 : Employee Benefits expense

Particulars	For the period Ended 31st March 2025	For the year ended 31st March 2024
Salary to Staff	9.82	6.80
Staff Welfare	0.60	0.12
Bonus & Leave Salary	0.08	-
Total	10.49152	6.92

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Note 20 : Finance Cost

Particulars	For the period Ended 31st March 2025	For the year ended 31st March 2024
Interest Cost	-	0.01
Bank charges	0.37	0.03
Total	**0.37441**	**0.04**

Note 21 : Other Expenses

Particulars	For the period Ended 31st March 2025	For the year ended 31st March 2024
Power and Fuel	-	-
Office Expenses	-	0.03
Repairs & Maintenance		
- To Buildings	1.50	2.05
- To Plant & Machinery	-	-
- To Other Assets	0.86	0.27
- To Vehicles	0.12	-
Factory Rent	25.20	8.45
Machinery Rent	1.54	0.31
Rates & Taxes	4.55	5.21
Discount	0.17	-
Freight Outward, Coolie & Cartage	5.39	1.12
Conveyance	-	-
Advertisement	0.15	
Security Charges	5.54	1.69
Travelling Expenses		
-For Staff & Guests	0.27	1.10
Statutory Auditor's Fees	0.75	0.75
Legal & Professional Consultancy Fees	2.49	0.25
Postage & Courier Expenses	0.06	0.00
Printing & Stationery	0.26	-
Fees & Licenses	2.67	-
General Expenses	0.05	-
Miscellaneous Expenses	-	-
Debtor's Write Off	0.02	0.00
Total	**51.57888**	**21.20**

Note 22 : Earnings per Share

Particulars	For the period Ended 31st March 2025	For the year ended 31st March 2024
Profit/(loss) for the year after taxation (in Rs.)	6,183,572.42	2,580,979.45
Equity Shares (in Nos.)	235,200.00	235,200.00
Weighted average number of shares outstanding during the year (in Nos.)	235,200.00	235,200.00
Basic Earnings per share (in Rs.)	26.29	10.97
Diluted Earnings per share (in Rs.)	26.29	10.97
Face Value per share (in Rs.)	10.00	10.00

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Note 29 Additional Notes to accounts

(INR in Lakhs)

a) ACTIVITY IN FOREIGN CURRENCY

Particulars	For the period ended 31st March 2025	For the year ended 31st March, 2024
Earnings / Inflows in Foreign Currency		
- Sales	-	
Loss/(Profit) on Exchange Fluctuation		
Expenditure / Outflows in Foreign Currency		
Purchases	116.53	
Loss/(Profit) on Exchange Fluctuation	(1.02)	
	115.51	

A. Name of party and nature of relationship

Name of Party	Relation
KMC Aluminium Limited	Holding Company
KMC Energy Private Limited	Fellow Subsidiary (From 12/12/2024)
Sanjay Kumar Agarwal	Director
Anamika Agarwal	Director
Nidhi Agarwal	Director (From 13/09/2024)
Altis properties pvt ltd	Enterprises over where KMP and their Relatives have substantial interest or significant influence
Meenar Vypar Pvt Ltd	Enterprises over where KMP and their Relatives have substantial interest or significant influence
Karnataka Metal Company	Enterprises over where KMP and their Relatives have substantial interest or significant influence
KMC Glass & Aluminium Private Limited	Enterprises over where KMP and their Relatives have substantial interest or significant influence
KMC Alloy & Aluminium	Enterprises over where KMP and their Relatives have substantial interest or significant influence

B. Transactions during the year

Name of related party	Nature of transaction	For the period ended 31st March 2025	For the year ended 31st March, 2024
(i) Holding Company			
KMC Aluminium Limited	Advance Repayment	549.47	551.56
	Advance Given	(135.06)	(295.00)
	Sales	90.65	-
	Purchases	(12.31)	-
			-
(ii) Key Managerial Personnel			
Sanjay Agarwal	Sale of Investment (Receivable)	1,080.60	1,039.60
	Advance Repayment	9.52	-
Nidhi Agarwal	Advance Given	(41.00)	-
(iii) Enterprises over where KMP and their Relatives have substantial interest or significant influence			
Altis properties pvt ltd	Advance Repayment	10.00	
	Advance Given		

C. Outstanding balances as at year-end

Name of related party	Nature of transaction	For the period ended 31st March 2025	For the year ended 31st March, 2024
KMC Aluminium Limited	Advance Payable	(163.98)	250.44
	Trade Payables		
Sanjay Agarwal	Sale consideration to be received	1,080.15	1,039.60
Nidhi Agarwal	Advance Receivable	41.00	
Altis properties pvt ltd	Advance Receivable	714.30	

d) The transactions with related parties have been entered at an amount which are not materially different from those on normal commercial terms
e) No amount has been written back or written off during the year in respect of due to/ due from Related Parties
f) Figures in bracket pertain to previous year

The provisions of Section 135 of Companies Act 2013 was not applicable as the company has not exceeded the limits prescribed under the Act with regard to the Net worth, Turnover or Net Profit(for the preceding financial year)

Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property

As informed by the management, the Company does not have any transactions with struck off companies

The Company does not have any charges or satisfaction which is yet to be registered with RoC beyond the statutory period

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

[illegible]
Chartered Accountants
FRN: [illegible]

CA [illegible]
Partner
M.No: [illegible]

Place: Chennai
Date: [illegible]
UDIN: [illegible]

For KMC PETROCHEMICALS PRIVATE LIMITED

[illegible]
Director

For KMC PETROCHEMICALS PRIVATE LIMITED

ANAMIKA AGARWAL
DIN: [illegible]
Director

IPRS AND CO
FRN 015[illegible]
Chennai-

Note No.10

(INR in Lakhs)

Particulars	GROSS BLOCK						ACCUMULATED DEPRECIATION						WRITTEN DOWN VALUE	
	As at 01.04.2024	As at 01.04.2023	Additions/ Adjustments/ Transfer	Deletions/ Adjustments/ Transfer	As at 31.03.2025	As at 31.03.2024	As at 01.04.2024	As at 01.04.2023	Depreciation for the year	Withdrawn/ Adjustment/ Transfer	As at 31.03.2025	As at 31.03.2024	WDV as at 31.03.24	WDV as at 31.03.2025
(a) Tangible Fixed Assets														
Office Equipements	0.66	0.66	1.49	-	2.14	0.66	0.56	0.54	0.16	-	0.72	0.56	0.10	1.43
Vehicles	0.58	0.58	-	-	0.58	0.58	0.53	0.52	-	-	0.53	0.53	0.05	0.05
Plant & Machinery	256.41	-	25.89		282.30	256.41	6.64	-	16.66	-	23.30	6.64	249.77	259.00
Buildings-Factory	19.94	-	5.73	-	25.68	19.94	0.04	-	0.66	-	0.70	0.04	19.90	24.97
Office Premises	-		9.33		9.33	-	-		0.11	-	0.11	-	-	9.22
Electrical Fittings	3.76	-	1.76	-	5.52	3.76	0.10	-	0.40	-	0.50	0.10	3.66	5.02
Furniture & Fixtures	28.75	-	0.16	-	28.91	28.75	0.61	-	2.68	-	3.29	0.61	28.14	25.62
TOTAL	**310.10**	**1.23**	**44.26**	-	**354.45**	**310.10**	**8.48**	1.07	**20.68**	-	**29.15**	**8.48**	**301.62**	**325.30**
(b) Intangible Assets														
Computer Software	0.14	0.14	-		0.14	0.14	0.14	0.14	-	-	0.14	0.14	0.01	0.01
TOTAL	**0.14**	**0.14**	-	-	**0.14**	**0.14**	**0.14**	**0.14**	-	-	**0.14**	**0.14**	**0.01**	**0.01**
Grand Total (A+B)	**310.24**	**1.38**	**44.36**	-	**354.60**	**310.24**	**8.61**	**1.20**	**20.68**	-	**29.29**	**8.61**	**301.63**	**325.3864091**
Previous year	**1.38**		**308.86**	-	**310.24**		**1.20**		**7.41**		**8.61**			**301.63**
									2,067.326					

** During the year ended 31st March 2025; the Company revised the depreciation rate for a building from 1.58% to 3.17% on reclassification from office to factory use. The rate for furniture and fittings was also revised from 10% to 9.5%.
These changes have been treated as a change in accounting estimate and applied prospectively. The impact of this change on the depreciation charge for the year is ₹17,573.89 (Higher).

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KMC Petrochemicals Private Limited				
Particulars	For the year ended 31st March 2025 (INR in Lakhs)	For the year ended 31 March, 2024 (INR in Lakhs)	Variance	Reasons for Variance Rs.
Note 23: Key ratios				
(a) Current Ratio	8.29	31.23	-73%	Higher current liabilities and current assets
- Current Assets	1437.42	1127.74		
- Current Liabilities	173.43	36.11		
(b) Debt-Equity Ratio	N.A.	N.A.	N.A.	
- Total Debt				
- Shareholders Equity	N.A.	N.A.		
(c) Debt Service Coverage Ratio	N.A.	N.A.	N.A.	
-Earnings available for debt service				
-Debt Service	N.A.	N.A.		
(d) Return on Equity Ratio	0.03	0.01	135%	Increase in profits during the year
- Net Profits after taxes – Preference Dividend (if any)	61.84	25.81		
- Average Shareholder's Equity	2322.82	2279.00		
(e) Inventory turnover ratio	86.21	21.82	295%	Increase in Average inventory and COGS highly effected the inventory turnover ratio
- Cost of Goods Sold or Sales	245.57	30.95		
- Average Inventory	2.85	1.42		
(f) Trade Receivables turnover ratio	0.24	0.06	273%	Significant increase in sales and slight increase in average trade receivbles indicates faster collection of debtors.
- Net Credit sales	252.17	33.60		
- Average Trade Debtors / Accounts receivable	1047.49	520.93		
(g) Trade payables turnover ratio,	14.94	2.70	453%	The drop reflects extended payment terms with suppliers, optimizing cash flow.
- Net Credit Purchases	245.59	33.79		
- Avergae Trade Payables	16.44	12.51		
(h) Net capital turnover ratio,	0.21	0.03	596%	Higher sales compared to previous year with slight change in working capital
- Net Sales	252.17	33.60		
- Average Working Capital	1177.81	1091.64		
(i) Net profit ratio,	0.25	0.77	-68%	Significant loss despite higher sales due to higher expenses
- Net profit	61.84	25.81		
- Net Sales	252.17	33.60		
(j) Return on Capital employed,	0.00	0.04	-97%	Decrease in net profit resulted in decrease in Return on capital invested.
- Earnings Before Interest and tax	3.36	100.02		
- Capital employed	2358.79	2311.70		

**The comparative figures for FY 2023-24 have been regrouped / restated wherever necessary to make them comparable with the current year's presentation.

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