

NOTICE

NOTICE is hereby given that the **Twenty First Annual General Meeting** of the members of **K M C ALUMINIUM LIMITED (Formerly known as K M C Aluminium Private Limited)**, will be held on **Tuesday, the 30th day of September 2025 at 04.00 P.M** at the Corporate Office of the Company situated at No. 3, Eshwar Building, 2nd Main Road, UI Colony, Kodambakkam, Chennai – 600 024 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Standalone and Consolidated Financial Statements of the Company for the year ended 31st March, 2025 including audited Balance Sheet as at 31st March, 2025 and the Statement of Profit & Loss for the year ended on that date and the reports of the Board of Directors and Auditors thereon.

“**RESOLVED THAT** the Audited Standalone and Consolidated Financial Statements of the Company for the year ended March 31, 2025, including the Statement of Profit and Loss for the year ended on that date together with the reports of the Board of Directors and the Auditors thereon, as circulated to the members and presented to the meeting be and are hereby adopted.”

2. Re-Appointment of Director Retiring by Rotation:

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

“**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013, Mr. Sanjay Kumar Agarwal (DIN: 01779072), who retires by rotation and being eligible, has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company.”

CORPORATE OFFICE :

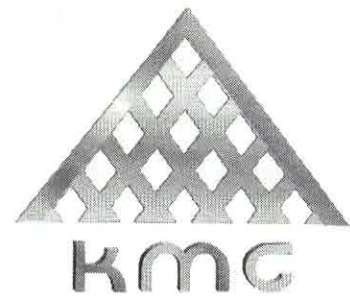
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KMC Aluminium Limited
(Formerly KMC Aluminium Pvt. Ltd.)
CIN No. : U27203TN2004PLC054461

E-mail : marketing@kmc-aluminium.com | Web : www.kmc-aluminium.com

REGISTERED ADDRESS :

Plot No. C-13, SIPCOT Industrial Park,
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“**RESOLVED FURTHER THAT** any Director of the Company be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, desirable or expedient to give effect to this resolution.”

SPECIAL BUSINESS:

3. Ratification of Remuneration of the Cost Auditor of the Company for the Financial Year 2025-2026:

To consider and if thought fit, to pass the following resolution with or without modifications as an **Ordinary Resolution**.

“**RESOLVED THAT** pursuant to the provisions of Section 148(3) of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014 and other applicable provisions, if any (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the remuneration of ₹60,000/- (Rupees Sixty Thousand only), excluding applicable taxes and reimbursement of out-of-pocket expenses, as approved by the Board of Directors on the recommendation of the Audit Committee, payable to M/s. Starp & Associates, Cost Accountants (FRN:004143) appointed as the Cost Auditor, for conducting the audit of the cost records of the Company for the financial year ending 31st March, 2026, be and is hereby approved and ratified.”

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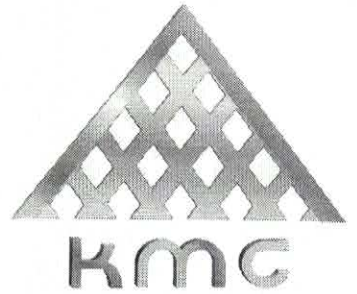
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“RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to do all such acts, deeds, matters and things as may be necessary or expedient to give effect to this resolution.”

-/By order of the Board/-

For K M C ALUMINIUM LIMITED

(Formerly Known as K M C Aluminium Private Limited)

Place: Chennai

Date: 08.09.2025

For KMC ALUMINIUM LIMITED

Chairman Cum Managing Director

Chairman Cum Managing Director

DIN: 01779072

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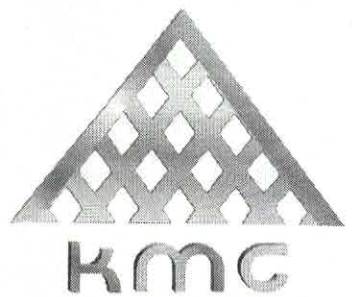
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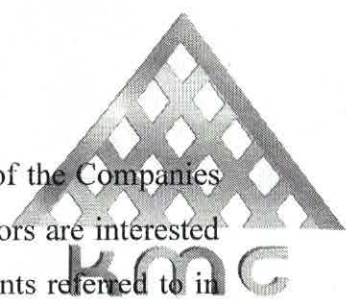
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NOTES:

1. A Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself/herself and such a proxy need not be a member of the Company.
2. The instrument appointing the proxy, duly completed, stamped and signed must be deposited at the Company's registered office not less than 48 hours before the commencement of the meeting. The Proxy form for the Annual General Meeting is enclosed herewith.
3. A person shall not act as a Proxy for more than 50 members and holding in the aggregate not more than 10% of the total voting share capital of the Company. However, a single person may act as a proxy for a member holding more than 10% of the total voting share capital of the Company provided that such person shall not act as a proxy for any other person or shareholder.
4. During the period beginning 24 hours before the time fixed for the commencement of the Meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during business hours of the Company.
5. Pursuant to Section 20(2) of the Companies Act, 2013 read with Rule 35 of the Companies (Incorporation) Rules, 2014, each as amended, companies are permitted to send official documents to their shareholders electronically.

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6. The Register of Directors and their shareholding, maintained u/s 170 of the Companies Act, 2013 and Register of Contracts or Arrangements in which Directors are interested maintained u/s 189 of the Companies Act, 2013 and all other documents referred to in the notice will be available for inspection by the members of the Company at Registered office of the Company during business hours 10:00 A.M. to 06:00 P.M. (except Saturday and Sunday) up to the date of Annual General Meeting and will also be available during the Annual General Meeting.
7. A Route Map along with Prominent Landmark for easy location to reach the venue of Annual General Meeting is annexed with the notice of Annual General Meeting.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 (1) OF THE COMPANIES ACT, 2013

ITEM 3: Ratification of Remuneration of the Cost Auditor of the Company for the Financial Year 2025-2026:

The Board of Directors of the Company, at its meeting held on June 06, 2025, approved the appointment of M/s. Strap & Associates, Cost Accountants (Firm Registration No. 004143), Chennai, as the Cost Auditors of the Company for conducting the audit of the cost records for the Financial Year 2025-26.

In terms of the provisions of Section 148 of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditor, as recommended by the Audit Committee and approved by the Board, is required to be ratified by the Members of the Company.

Accordingly, the approval of the Members is sought for ratifying the remuneration of ₹60,000/- (Rupees Sixty Thousand only) plus applicable taxes and reimbursement of out-of-pocket expenses payable to M/s. Strap & Associates, Cost Accountants, towards the audit of cost records of the Company for the Financial Year 2025-26, as approved by the Board on the recommendation of the Audit Committee at its meeting.

None of the Directors, Key Managerial Personnel of the Company, or their relatives are, in any way, concerned or interested, financially or otherwise, in this resolution.

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The Board of Directors recommends the passing of the Ordinary Resolution as set out in Item No. 3 of the accompanying Notice for approval by the Members.

For K M C ALUMINIUM LIMITED
(Formerly Known as K M C Aluminium Private Limited)

For KMC ALUMINIUM LIMITED

SANJAY KUMAR AGARWAL
Chairman cum Managing Director

DIN: 01779072

Place: Chennai

Date: 08/09/2025

DETAILS OF DIRECTOR SEEKING RE-APPOINTMENT

Name of the Director	Sanjay Kumar Agarwal
Designation	Chairman cum Managing Director
DIN	01779072
Date of Birth	20 th September, 1970
Age	55
Date of First Appointment on the Board	14 th October, 2004
Qualification	Bachelor Degree of Commerce
Expertise in Specific Functional Areas	Over three decades of experience in strategic leadership, corporate governance, aluminium extrusion manufacturing, financial management, capital markets, business development, industry relations, and operational excellence, including successful leadership of the Company's SME IPO and implementation of growth strategies aimed at establishing the Company as a comprehensive aluminium extrusion solution provider.
Professional Experience	Mr. Sanjay Kumar Agarwal has played a key role in the growth and success of the Company. His leadership, strategic vision, and extensive experience in the aluminium industry have significantly contributed to the Company's

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	expansion and operational excellence. He oversees key business functions including corporate governance, financial planning, business development, and overall management. Mr. Sanjay Kumar Agarwal is recognized for his high level of professionalism, sound decision-making, and strong commitment to achieving corporate objectives. His consistent dedication and valuable contributions have been instrumental in driving the Company's sustained growth and long-term success.
Years of Experience	21 Years
Directorships in Other Companies	Two: • KMC Petrochemicals Private Limited (Formerly known as KMC Metals Private Limited) • K M C Energy Private Limited
Membership/Chairmanship of Committees	• Member in CSR Committee • Member in Stakeholders Relationship Committee • Chairman in IPO Committee
Shareholding in the Company	1,11,00,000 Equity Shares of Rs.10/- each
Relationship with Other Directors / KMP	Ms. Anamika Agarwal – Wife Ms. Nidhi Agarwal – Daughter

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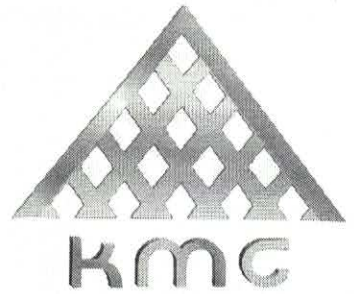
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Form No. MGT-11

Proxy form

*[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the
Companies (Management and Administration) Rules, 2014]*

CIN : U27203TN2004PLC054461

**Name of the company : K M C ALUMINIUM LIMITED (Formerly known as K M C
ALUMINIUM PRIVATE LIMITED)**

**Registered office : C-13, SIPCOT Industrial Park Irungattukottai, Sriperumbudur,
Kanchipuram, Tamil Nadu, India - 602105.**

Name of the member (s):

Registered address:

E-mail Id:

Folio No/ Client Id:

DP ID:

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I/We, being the member (s) of..... Shares of the above named company, hereby appoint

1. Name:

Address:

E-mail Id:

Signature: . ,or failing him.

2. Name:

Address:

E-mail Id:

Signature:or failing him

3. Name:

Address:

E-mail Id:

Signature:

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual General Meeting of the company, to be held on Tuesday, the 30th September, 2025 at 04.00 P.M. at No. 3, Eshwar Building, 2nd Main Road, UI Colony, Kodambakkam, Chennai – 600 024 and at any adjournment thereof in respect of such resolutions as are indicated below:

Sr. No.	RESOLUTION	VOTE (OPTIONAL SEE NOTE 2) *	
		FOR	AGAINST
ORDINARY BUSINESS			

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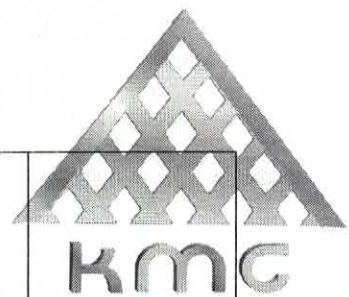
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1	Adoption of financial statement of the Company for the financial year ended 31 st March, 2025 and the reports of the Board of Directors' and Auditors' thereon.		
2	Re-Appointment of Mr. Sanjay Kumar Agarwal (DIN: 01779072), Director, Retiring by Rotation.		
SPECIAL BUSINESS			
3	Ratification of Remuneration of the Cost Auditor (Ms. Starp & Associates) of the Company for the Financial Year 2025-2026.		

Signed this day of 2025

Affix
Revenue
Stamp

Signature of shareholder.....

Signature of Proxy holder(s).....

Note 1: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

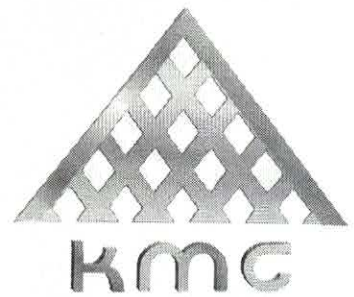
Note 2: *It is optional to indicate your preference. If you leave the 'For' or 'Against' column blank against any or all Resolutions, your Proxy will be entitled to vote in the manner as he/she thinks appropriate.

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Route Map



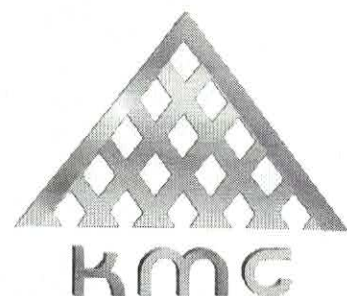
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DIRECTORS' REPORT



To

The Members ,

Your directors are pleased to present the Annual Report on the business and operations of the Company along with the audited financial statements for the period year ended 31st March, 2025.

1. Financial Highlights for the period ended March 31, 2025:

Sl. No	Particulars	Standalone (In Rs.)	Consolidatio n (In Rs.)	Standalone (In Rs.)	Consolidatio n (In Rs.)
		01.04.2024– 31.03.2025	01.04.2024– 31.03.2025	01.04.2023– 31.03.2024	01.04.2024– 31.03.2025
1.	Revenue from operations	1,24,19,60,730.00	1,24,86,16,665.00	10,15,978,021.00	1,01,54,52,385.00
2.	Other income	22,68,567.00	1,46,77,740.00	35,36,757.00	2,07,12,493.00
3.	Total Expenses	1,13,60,27,013.00	1,15,47,80,449.00	9,68,600,640.00	97,51,61,739.00
4.	Profit before tax (PBT)	10,81,19,085.00	10,84,30,757.00	85,182,618.00	9,52,71,620.00
5.	Tax expenses	2,66,41,942.00	2,07,59,815.00	2,62,93,998.00	3,37,10,884.00
6.	Profit for the year (PAT)	8,14,77,143.00	8,76,70,942.00	5,88,88,620.00	6,15,60,735.00

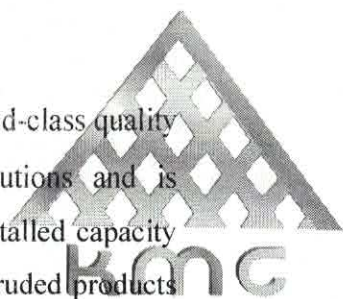
2. Brief Description of the Company's working during the Period/State of Company's Affair and the Performance of the Company:

Company Overview and Performance:

The Company is engaged in the manufacture and supply of high-quality aluminium extrusions and, within a relatively short span of time, has established itself as one of the leading manufacturers of aluminium extruded products in India.

The Company is certified under ISO/TS 16949:2009 and operates from a state-of-the-art manufacturing facility located in Chennai, equipped with advanced and imported machinery. These robust manufacturing capabilities enable the Company to effectively

meet increasing customer requirements while consistently maintaining world-class quality standards. The Company offers customised aluminium extrusion solutions and is supported by a highly skilled and experienced workforce. The current installed capacity enables production of approximately 700 metric tonnes of aluminium extruded products per month (equivalent to 160 mm CCD).



During the year under review, with effect from December 31, 2024, the Company was converted into a Public Limited Company and consequently renamed K M C Aluminium Limited. This conversion marks a significant milestone in the Company's growth trajectory and reflects its commitment to enhanced transparency, stronger corporate governance, and long-term value creation for stakeholders.

Financial Performance

For the financial year under review, the Company achieved revenue from operations of ₹124.20 crore, as against ₹101.60 crore in the previous financial year, registering a healthy growth in topline performance.

The Net Profit After Tax (NPAT) stood at ₹8.15 crore, compared to ₹5.89 crore in the previous year. The improved financial performance is attributable to enhanced operational efficiencies, optimal capacity utilisation, disciplined cost management, and continued focus on customer satisfaction.

Outlook and Commitment

The Board of Directors remains firmly committed to strengthening shareholder value, expanding the Company's market presence, and maintaining the highest standards of corporate governance. The Company will continue to focus on operational excellence, innovation, and delivery of high-quality aluminium extrusion solutions to its customers across the country, while pursuing sustainable and responsible growth.

3. Dividend:

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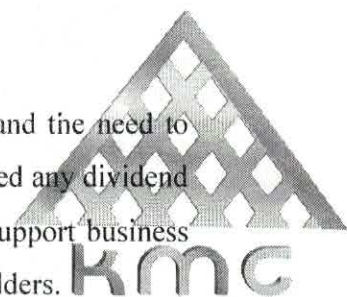
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In view of the Company's growth plans, ongoing capital requirements, and the need to strengthen its financial position, the Board of Directors has not recommended any dividend for the financial year 2024-25. The retained earnings will be utilised to support business expansion, capacity enhancement, and long-term value creation for shareholders.



4. Transfer to General Reserve:

During the financial year under review, the Company has not transferred any amount to its reserves.

5. Change in the Nature of Business:

There has been no change in the nature of business of the Company during the financial year.

6. Material Changes and Commitments, if Any, affecting the Financial Position of the Company which has occurred between the end of the Financial Year of the Company to which the Financial Statements relate and the date of the report:

There are no material changes and commitments, affecting the financial position of the Company that has occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

7. Details of Significant and Material Orders passed by the Regulators or Courts or Tribunals impacting the going concern status and Company's Operations in Future:

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

8. Details in respect of Adequacy of Internal Financial Controls with reference to the Financial Statements:

The Company has in place adequate internal financial controls with reference to the financial statements. These controls are designed to ensure the orderly and efficient

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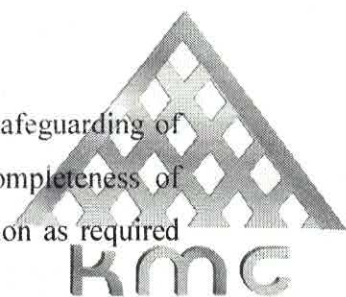
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conduct of its business, including adherence to the Company's policies, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial information as required under the Companies Act, 2013.



The internal financial control system is commensurate with the size, scale, and complexity of the Company's operations. The Company has established well-defined policies and procedures covering key financial and operational areas. These controls are periodically reviewed and tested to ensure their effectiveness and to identify areas for improvement, if any.

During the year under review, no material weaknesses in the internal financial controls were observed. The Board is of the opinion that the Company's internal financial controls with reference to the financial statements were adequate and operating effectively as at the end of the financial year.

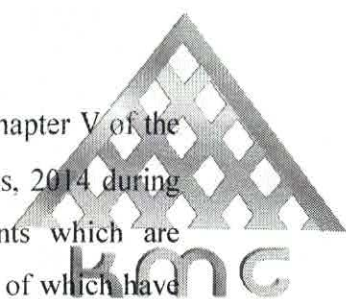
9. Subsidiary Companies:

There are two Subsidiary Companies namely KMC Petrochemicals Private Limited (Formerly known as KMC Metals Private Limited) and K M C Energy Private Limited. There are no associate companies or joint venture companies within the meaning of section 2(6) of the Companies Act, 2013 ("Act").

10. Highlights of performance of subsidiaries and their contribution to the overall performance of the company:

Pursuant to provisions of section 129(3) of the Act read with Companies (Accounts) Rules, 2014, a statement containing salient features of the financial statements of the Company's subsidiaries in Form AOC-1, is applicable and has been provided in **Annexure I** to this Report.

11. Deposits:



The Company has not accepted any deposits falling within the ambit of Chapter V of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014 during the year under review. However, the Company has accepted amounts which are considered exempted deposits in terms of the aforesaid provisions, details of which have been appropriately disclosed in the notes to the financial statements.

During the year, the Company also received loans from its Directors, which are not considered as deposits under the provisions of the Companies Act, 2013, and the rules made thereunder.

12. Share Capital:

The paid-up equity share capital of the Company as on March 31, 2025 stood at ₹14,92,50,000/-.

During the financial year under review, the Company has not issued any Sweat Equity Shares, Employee Stock Options, nor has it undertaken any buy-back of shares.

However, the Company issued Bonus Equity Shares during the year in accordance with the applicable provisions of the Companies Act, 2013. The bonus issue was approved by the Members at their meeting held on February 07, 2024, in the ratio of 14:1, i.e., 14 (Fourteen) Equity Shares of ₹10/- each for every 1 (One) existing Equity Share of ₹10/- each fully paid-up held by the shareholders.

13. Detail of fraud as per Auditors' Report:

There is no fraud reported in the Company during the period ended March 31, 2025. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the period ended March 31, 2025.

14. Statutory Auditors:

The Company has appointed **M/s. IPRS AND COMPANY, Chartered Accountants, Chennai** having Firm Registration Number: **015081S** as the Statutory Auditors of the

company, to hold office for a period of 5 years until the conclusion of Annual General Meeting to be held in the year 2029.



15. Maintenance of Cost Records & Cost Auditors:

The Board has appointed M/s. Strap & Associates, Cost Accountants having FRN:004143, as the Cost Auditor of the Company for the F.Y 2024-25 under Section 148(1) of the Companies Act, 2013.

Accordingly, the Company has maintained the prescribed cost records as required under the Act, and the same are kept at the Registered Office of the Company.

16. Internal Audit:

The Board has appointed M/s. Diwakar and Associates, Cost Accountants having FRN:005047, as the Internal Auditor of the Company for the F.Y 2024-25 under Section 138 of the Companies Act, 2013.

17. Secretarial Audit:

The provisions of Section 204 of the Companies Act, 2013, relating to the appointment of a Secretarial Auditor, are not applicable to the Company.

18. Auditors' Report:

During the financial year under review, the Statutory Auditor, Internal Auditor, and Cost Auditor have submitted their respective audit reports. The financial statements and the accompanying Notes to Accounts presented to the Board are self-explanatory.

There were no qualifications, reservations, adverse remarks, or disclaimers in the reports issued by the Statutory Auditor, Internal Auditor, and Cost Auditor for the financial year under review.

19. Web link of Annual Return, if any

CORPORATE OFFICE :

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Ph : 044 - 4261 8533

KMC Aluminium Limited
(Formerly KMC Aluminium Pvt. Ltd.)
CIN No. : U27203TN2004PLC054461

E-mail : marketing@kmcalumium.com | Web : www.kmcalumium.com

REGISTERED ADDRESS :

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Pursuant to the provisions of Section 92(3) read with Rule 12 of the Companies (Management and Administration) Rules, 2014, a copy of the Annual Return of the Company in Form MGT-7 for the financial year 2024-2025 will be filed with the Registrar of Companies and will also be placed on the company's website <https://kmcaluminium.com/investor-corner/>.

20. The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year along with their status as at the end of the period.

During the financial year under review, there was no application made and proceeding initiated /pending under the Insolvency and Bankruptcy Code, 2016, by any Financial and/or Operational Creditors against your Company.

21. The details of difference between the amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the banks or financial institutions along with the reasons thereof.

During the financial year under review, the Company has not made any settlement with its Bankers from which it has accepted any term loan.

22. Conservation of energy, technology absorption and foreign exchange earnings and outgo:

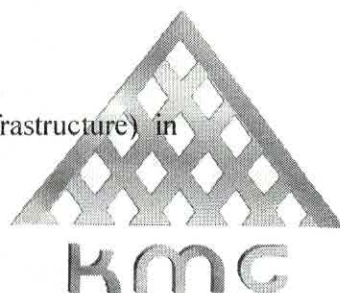
A. Conservation of Energy

The Company's operations are not energy intensive and as such involve low energy consumption. However, adequate measures have been taken to conserve the consumption of energy.

B. Technology Absorption

Operations of the company do not involve any kind of special technology and there was no expenditure on research & development during the period. However, your

company continues to upgrade its technology (IT and telecom infrastructure) in ensuring it is connected with its clients across the globe.



C. Foreign Exchange Earnings and outgo

The details of forex Earnings and outgo during the financial year under review as follows:

Foreign Exchange Earnings - ₹51,27,392.00/-

Foreign Exchange outgo - ₹11,49,014.00/-.

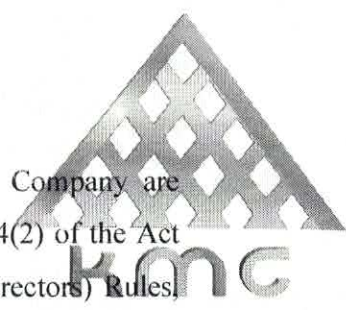
23. Corporate Social Responsibility (CSR):

The Company comes under the threshold limits as prescribed under Section 135 of the Companies Act, 2013 and it has constituted a CSR Committee of the Board and formulated a CSR Policy. A report on Corporate Social Responsibility as required under the provisions of Section 135 of the Companies Act, 2013 read with Rules made thereunder is given as **Annexure II** forming part of this report.

24. Directors & Key Managerial Personnel:

The board of directors is duly constituted as per the Section 149 of The Companies Act, 2013 which consists of Five directors and the composition of Board of Directors as given below:

S.no	Name of the Director	DIN	Designation
1	Sanjay Kumar Agarwal	01779072	Chairman cum Managing Director
2	Anamika Agarwal	02651285	Director
3	Nidhi Agarwal	08430118	Whole Time Director
4	Chellasamy Rajendran	10345090	Independent Director
5	Srinivasan Rajabather	10859866	Independent Director



During the financial year under review, None of the Directors of the Company are disqualified from being appointed as Directors as specified in Section 164(2) of the Act read with Rule 14 of Companies (Appointment and Qualifications of Directors) Rules, 2014.

In accordance with the provisions of Section 152 of the Companies Act, 2013, **Mr. Sanjay Kumar Agarwal, Director (DIN: 01779072)** retires by rotation at the ensuing Annual General Meeting (AGM) and being eligible, has offered himself for re-appointment. The resolution seeking approval of the Members for his re-appointment has been incorporated in the Notice convening the AGM of the Company along with a brief profile and other requisite details of the Director as required under the applicable laws.

Changes in Key Managerial Personnel during the year:

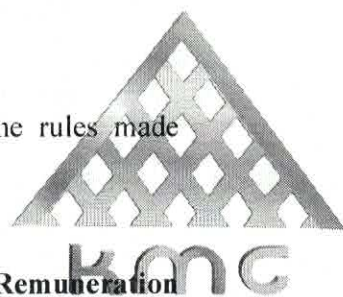
During the year under review, Ms. Nidhi Agarwal (DIN: 08430118) was redesignated from Director to Whole-Time Director of the Company with effect from 07/02/2025 in accordance with the provisions of the Companies Act, 2013 and subject to necessary approvals.

Further, Mr. Sanjay Kumar Agarwal (DIN: 01779072) was redesignated from Managing Director to Chairman-cum-Managing Director of the Company with effect from 07/02/2025, pursuant to the applicable provisions of the Companies Act, 2013 and subject to the approval of the shareholders, wherever required.

During the year under review, Mr. Chellasamy Rajendran and Mr. Srinivasan Rajabather were appointed as Independent Directors of the Company pursuant to the provisions of Section 149 and other applicable provisions of the Companies Act, 2013 read with the rules made thereunder. The Company has received declarations from the said Directors confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013.

And, the Company has appointed Mr. Duraisamy Subramanian as the Chief Financial Officer (CFO) and Ms. Niyati Vyas as the Company Secretary of the Company pursuant

to the provisions of Section 203 of the Companies Act, 2013 and the rules made thereunder.



25. Company's Policy Relating to Directors Appointment, Payment of Remuneration and Discharge of their duties:

The Company has formulated a policy on the appointment of Directors, payment of remuneration, and discharge of their duties, as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors. The policy is in accordance with the provisions of Section 178 of the Companies Act, 2013 and the applicable rules made thereunder.

The policy lays down the criteria for determining qualifications, positive attributes, independence of Directors, and provides a framework for remuneration of Directors, Key Managerial Personnel, and senior management, ensuring that the level and composition of remuneration is reasonable and sufficient to attract, retain, and motivate competent personnel.

The policy also ensures that the performance of Directors is evaluated objectively and that they discharge their duties in accordance with the applicable laws, ethical standards, and the Company's code of conduct, with a view to promoting transparency, accountability, and effective corporate governance.

The Nomination and Remuneration Policy is available on the Company's website and can also be inspected at the registered office of the Company during business hours.

The composition of the Nomination and Remuneration Committee is as follows:

S. No.	Name of the Member	Nature of Directorship	Designation in Committee
1	Mr. Chellasamy Rajendran	Non-Executive Independent Director	Chairman
2	Mr. Srinivasan Rajabather	Non-Executive	Member

CORPORATE OFFICE :

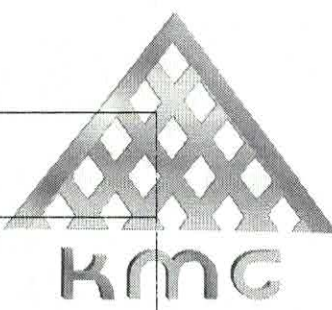
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		Independent Director	
3	Ms. Anamika Agarwal	Non-Executive Non-Independent Director	Member

26. Audit Committee:

The Company has constituted an Audit Committee in compliance with the provisions of Section 177 of the Companies Act, 2013 and the rules made thereunder. The Audit Committee comprises Directors with relevant expertise and experience in finance, accounting, and corporate governance.

The Audit Committee acts in accordance with the terms of reference specified under the Companies Act, 2013 and oversees, inter alia, the integrity of the financial statements, adequacy and effectiveness of internal financial controls, risk management systems, internal audit functions, and compliance with statutory and regulatory requirements.

During the year under review, the Audit Committee met as required and the recommendations of the Committee were duly considered and accepted by the Board of Directors.

The composition of the Audit Committee is as follows:

S. No.	Name of the Member	Nature of Directorship	Designation in Committee
1	Mr. Srinivasan Rajabather	Non-Executive Independent Director	Chairman
2	Mr. Chellasamy Rajendran	Non-Executive Independent Director	Member
3	Ms. Nidhi Agarwal	Whole-Time Director	Member

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27. Declaration of Independent Directors:

The provisions relating to the appointment of Independent Directors under the Companies Act, 2013 are applicable to the Company. The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013.

28. Board's Opinion on Integrity, Expertise and Proficiency of Independent Directors

In the opinion of the Board, the Independent Directors appointed during the year possess requisite integrity, relevant expertise, and adequate experience, including the prescribed proficiency, to effectively discharge their duties and responsibilities as Independent Directors of the Company.

The Board is satisfied that the Independent Directors meet the criteria of independence as provided under the provisions of the Companies Act, 2013 and have complied with the requirement of inclusion of their names in the Independent Directors' Databank and the online proficiency self-assessment test, wherever applicable.

The appointment of the Independent Directors is considered to be in the best interest of the Company and contributes to strengthening the Company's corporate governance framework.

29. Number of Meetings of the Board of Directors:

During the period, the Board of Directors of the Company duly met 9 times on 15/04/2024, 10/06/2024, 10/08/2024, 17/09/2024, 01/10/2024, 04/11/2024, 31/01/2025, 06/02/2025 and on 11/02/2025.

The Gap between any two consecutive meetings was within the period prescribed under the Companies Act, 2013. The attendance details of the Board Meetings held during the Financial Year areas hereunder:

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S.No	Name of the Director	DIN	Position	No of Meetings held during the period 01.04.2024 – 31.03.2025 which the Director was supposed to attend	No of Meetings attended during the FY 01.04.2024 – 31.03.2025
1	Sanjay Kumar Agarwal	01779072	Chairman cum Managing Director	9	9
2	Anamika Agarwal	02651285	Director	9	9
3	Nidhi Agarwal	08430118	Whole Time Director	9	9
4	Chellasamy Rajendran	10345090	Independent Director	3	3
5	Srinivasan Rajabather	10859866	Independent Director	1	1

Proper notices were given, and the proceedings were recorded and signed in the Minutes Book as required by the Articles of Association of the Company and the Act.

30. Details of Establishment of Vigil Mechanism for Directors and Employees:

The Company has established a Vigil Mechanism in accordance with the provisions of Section 177(9) and (10) of the Companies Act, 2013 to enable Directors and employees to report genuine concerns, unethical behaviour, actual or suspected frauds, or violation of the Company's code of conduct.

The Vigil Mechanism provides adequate safeguards against victimisation of persons who avail of the mechanism and also provides for direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases.

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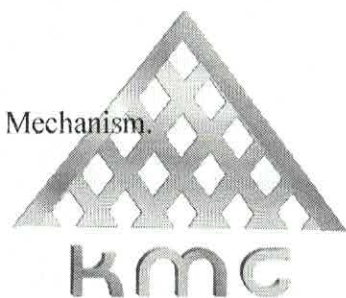
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During the year under review, no complaints were received under the Vigil Mechanism.



31. Particulars of Loans, Guarantees or Investments under Section 186:

During the financial year under review, the Company has granted loans and made investments falling within the purview of Section 186 of the Companies Act, 2013, in compliance with the applicable provisions thereof. However, the Company has not provided any guarantees during the year.

The details of such loans and investments have been disclosed in the notes to the financial statements forming part of this Annual Report

32. Contracts and Arrangements with Related Parties:

All contracts/arrangements/transactions entered into by your Company during the financial year ended March 31, 2025, with related parties were in the ordinary course of business and on an arm's length basis. The Company has not entered into any material contracts or arrangements with related parties as referred to under Section 188(1) of the Companies Act, 2013. Accordingly, the disclosure of particulars of related party transactions in Form AOC-2 is not required.

33. Disclosure under the Sexual harassment of woman at workplace (Prevention, Prohibition and Redressal) Act, 2013:

The Company has put in place an anti-sexual harassment mechanism in line with the provisions of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013 and the Rules thereunder. Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. Details of the Complaints received and disposed during the year as follows:

- a) Number of complaints of sexual harassment received in the year - NIL

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- b) Number of complaints disposed off during the year - NA (No Complaints Received)
- c) Number of cases pending for more than ninety days - NIL



34. Compliance with the Maternity Benefit Act, 1961

The Company is fully compliant with the provisions of the Maternity Benefit Act, 1961, including all applicable amendments and rules made thereunder. The Company upholds the rights and welfare of its women employees and ensures that all eligible employees are granted maternity leave and benefits as prescribed under the Act. Further, the Company provides a safe, inclusive, and supportive work environment for women and has adopted appropriate policies to facilitate the same.

35. Risk Management

The Board of Directors periodically reviews the various business and operational risks to which the Company is exposed and deliberates on appropriate mitigation strategies. Considering the size and nature of the Company's operations, the Board is of the view that a separate formal Risk Management Policy is not presently required. However, the Company has in place adequate internal controls and monitoring mechanisms to identify, assess, and manage key business risks in a proactive manner, ensuring business continuity and safeguarding stakeholder interests.

36. Disclosure of Remuneration of Employees Covered Under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Pursuant to Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company confirms that no employee was in receipt of remuneration exceeding the prescribed thresholds during the financial year. Accordingly, the specific disclosures mandated under the said Rule are not applicable for the year under review.

However, the total number of employees who worked during the financial year is disclosed below:

S.no	Gender	Number of employees
1.	Male	128
2.	Female	14

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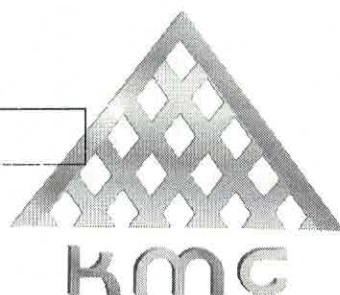
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3.	Transgender	0
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37. Secretarial Standards

Your Company has complied with Secretarial Standard-1 (Board Meeting) and Secretarial Standards-2 (General Meetings) (together referred to as the Secretarial Standards as approved by the Central Government and issued by the Institute of Company Secretaries of India (ICSI) under the provisions of Section 118(10) of the Companies Act, 2013.

38. Directors Responsibility Statement:

In terms of provisions of Section 134(3) (c) of the Companies Act, 2013, the board of directors, to the best of their knowledge and ability, confirm that:

- In the preparation of the annual accounts, the applicable accounting standards have been followed and that no material departures have been made;
- appropriate accounting policies have been selected and applied consistently, and have made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2025 and of the Profit of the Company for the year ended 31st March, 2025;
- proper and sufficient care have been taken for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- the annual accounts have been prepared on a going concern basis;
- the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

39. Acknowledgements:

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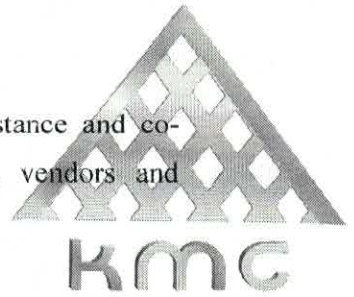
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Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, financial institutions, customers, vendors and members during the year under review.



The directors would also like to thank the governments of various countries, Government of India, governments of various states in India and concerned government departments / agencies for their co-operation.

Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on Behalf of

K M C ALUMINIUM LIMITED
(Formerly Known as K M C Aluminium Private Limited)

For KMC ALUMINIUM LIMITED


ANAMIKA AGARWAL
DIRECTOR
DIN:02651285

For KMC ALUMINIUM LIMITED


SANJAY KUMAR AGARWAL
CHAIRMAN CUM MANAGING DIRECTOR
DIN: 01779072

Date: 08.09.2025

Place: Chennai

CORPORATE OFFICE :

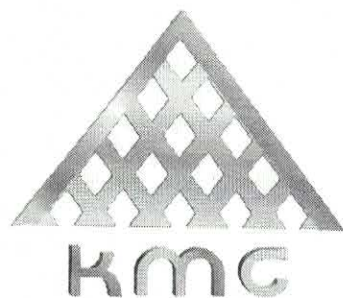
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ANNEXURE I**Form AOC- 1**

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or Joint ventures

Part A Subsidiaries

(Information in respect of each subsidiary to be presented with amounts)

1. Sl. No.	1 (One)	2 (Two)
2. Name of the subsidiary	KMC Petrochemicals Private Limited (Formerly known as KMC Metals Private Limited)	K M C Energy Private Limited
3. Reporting period for the subsidiary concerned, if different from the holding company's	No	No
4. Reporting currency and Exchange rate as on the last date of the relevant financial year	INR	INR
5. Share capital	23,52,000.00	15,00,000.00
6. Reserves & surplus	2,33,021,792.00	9,897.28
7. Total assets	25,33,71,898.00	57,87,564.00
8. Total Liabilities	1,79,98,106.00	42,77,666.72
9. Investments	0	0
10. Turnover	2,52,16,614.44	0
11. Profit before taxation	2,98,446.00	13,226.00
12. Provision for taxation	-58,85,127.00	3,328.72
13. Profit after taxation	61,83,572.00	9,897.28

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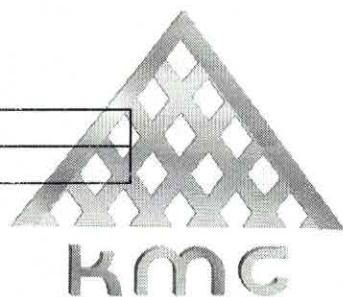
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14. Proposed Dividend	0	0
15. % of shareholding	91.07%	90%



Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations -NIL
2. Names of subsidiaries which have been liquidated or sold during the year. -NIL

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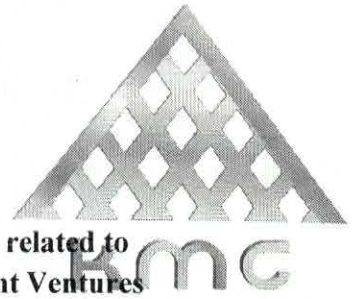
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Part B Associates and Joint Ventures

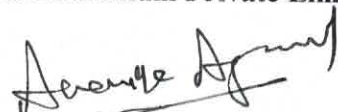


Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to
Associate Companies and Joint Ventures Name of Associates or Joint Ventures
Name * NIL

Name of Associates or Joint Ventures	Name of the Company
1. Latest audited Balance Sheet Date	NA
1. Shares of Associate or Joint Ventures held by the company on the year end	NA
No.	NA
Amount of Investment in Associates or Joint Venture	NA
Extent of Holding (in percentage)	NA
2. Description of how there is significant influence	NA
3. Reason why the associate/Joint venture is not consolidated.	NA
4. Net worth attributable to shareholding as per latest audited Balance Sheet	NA
5. Profit or Loss for the year	NA
i. Considered in Consolidation	NA
ii. Not Considered in Consolidation	NA

For and on behalf of the Board of Directors of
K M C ALUMINIUM LIMITED
(Formerly Known as K M C Aluminium Private Limited)


SANJAY AGARWAL
DIN :1779072
Managing Director


ANAMIKA AGARWAL
DIN :02651285
Director


D. Subramanian
Chief Financial Officer


Niyati Vyas
Company Secretary
M.NO:A64296

Date: 08.09.2025

Place: Chennai

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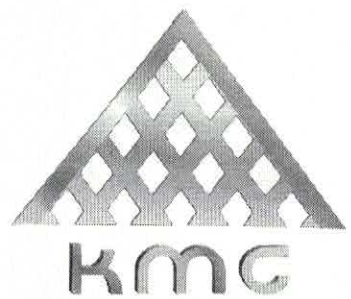
No:3, Eshwar Building, 1st Floor,
2nd Main Road, United India Colony,
Kodambakkam, Chennai - 600024.
Ph : 044 - 4261 8533

KMC Aluminium Limited
(Formerly KMC Aluminium Pvt. Ltd.)
CIN No. : U27203TN2004PLC054461

E-mail : marketing@kmcalumium.com | Web. : www.kmcalumium.com

REGISTERED ADDRESS :

Plot No. C-13, SIPCOT Industrial Park,
Irungattukottai, Sriperumbudur,
Kanchipuram, Tamilnadu, India - 602105.
Ph : 044 - 2715 6212



ANNEXURE – II

Annual Report on CSR Activities

(Pursuant to Rule 8 of Companies (Corporate Social Responsibility Policy) Rules, 2014)

1. Brief outline of the CSR Policy of the Company

The Company has its CSR Policy within broad scope laid down in Schedule VII to the Act. The policy was duly approved by the Board of Directors. The Policy of the Company sets out our commitment to ensure that our activities extend beyond business and include initiatives and endeavours for the benefit and development of the community and society. The CSR Policy lays down the guidelines for undertaking programmes geared towards Personal health, hygiene, and safety, Education and empowerment, eradicate social evil and Rehabilitation.

2. Composition of CSR Committee

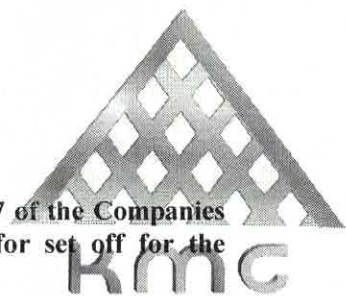
The Board of Directors has constituted a Corporate Social Responsibility (CSR) Committee in accordance with the provisions of Section 135 of the Companies Act, 2013. The Committee is responsible for formulating and recommending the CSR Policy to the Board, monitoring the implementation of CSR activities, and ensuring compliance with applicable laws.

S.No	Name of the Member	Nature of Directorship	Designation In Committee
1	Ms. Nidhi Agarwal	Whole-Time Director	Chairman
2	Mr. Sanjay Kumar Agarwal	Managing Director	Member
3	Mr. Srinivasan Rajabather	Independent Director	Member

3. Provide the web link where the Composition of the CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

The disclosures as per the provisions of the Act have been made in the Board Report. The CSR Policy has also been provided as Annexure IV to the Report. Further the same can be accessed from the company website <https://kmc-aluminium.com/policies/>.

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report). - Not Applicable



5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	Not Applicable		
2			
3			

6. (a) Average net profit of the Company as per section 135(5) (In Rupees):

The average net profit of the Company for the last 3 financial years is Rs.2,07,54,500.00 /-

- (b) Calculation of CSR obligation for the financial year 2023-24 (In Rupees):

(a)	Two per cent of average net profit of the company as per section 135(5)	4,15,090.00
(b)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years.	-
(c)	The amount required to be set off for the financial year, if any	-
(d)	Total CSR obligation for the financial year (a+b+c)	4,15,090.00

7.

(a)	Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project)	4,15,090
(b)	Amount spent in administrative overheads	-
(c)	Amount spent on Impact Assessment, if applicable	-
(d)	Total amount spent for the financial year (a+b+c)	4,15,090.00

8. a) CSR amount spent or unspent for the financial year 2023-24:

Total amount spent for the financial year (in Rs.)	Amount Unspent (in Rs.)				
	Total amount transferred to unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5)		
	Amount	Date of transfer	Name of the fund	Amount	Date of transfer
4,15,090.00	-	-	-	-	-

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(b) Details of CSR amount spent against ongoing projects for the financial year: - Nil

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Project Duration	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				State	District						Name	CSR Registration number.

(c) Details of CSR amount spent against other than ongoing projects for the financial year: 1

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
I.	Education	Item No (ii) Promoting Education	Yes	Tamil Nadu	Chennai	Rs. 4,15,090.00	No	Sanam Charitable Trust	CSR000058674

(d) Amount spent in Administrative Overheads - NIL

(e) Amount spent on Impact Assessment, if applicable - NIL

(f) Total amount spent for the Financial Year (8b+8c+8d+8e) – Rs.4,15,090.00

(g) Excess amount for set off, if any - NIL

(g) Excess amount for set-off, if any:

S.No.	Particulars	Amount (in Rs.)
(i)	Two percent of average net profit of the Company as per Section 135(5)	4,15,090.00
(ii)	Total amount spent for the financial year	4,15,090.00
(iii)	Excess amount spent for the financial year (ii-i)	-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	0
(v)	Amount available for set off in succeeding financial years (iii-iv)	-

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9. Details of unspent Corporate Social Responsibility amount for the preceding three financial years:

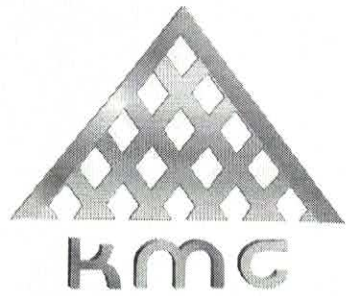
Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1.	2023-24		Nil				Nil
2.	2022-23		Nil				Nil
3.	2021-22		Nil				Nil

b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1					NIL			

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year – (asset-wise details) – Not applicable.

- Date of creation or acquisition of the capital asset(s).
- Amount of CSR spent for creation or acquisition of capital asset.
- Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
- Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).



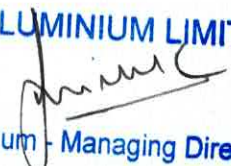
11. Specify the reasons, if the Company has failed to spend the two percent of the average net profit as per Section 135(5)- Not Applicable

For and on behalf of the Board of Directors of
K M C ALUMINIUM LIMITED
(Formerly Known as K M C Aluminium Private Limited)

For KMC ALUMINIUM LIMITED


Director
ANAMIKA AGARWAL
DIRECTOR
DIN:02651285

For KMC ALUMINIUM LIMITED


Chairman - Cum - Managing Director
SANJAY KUMAR AGARWAL
CHAIRMAN CUM MANAGING DIRECTOR
DIN: 01779072

Date: 08.09.2025
Place: Chennai



INDEPENDENT AUDITOR'S REPORT

To the Members of
K M C Aluminium Limited

Qualified Opinion

We have audited the accompanying financial statements of **K M C Aluminium Limited** ("the Company"), which comprise the Balance Sheet as at **31st March 2025**, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, **except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph of this report**, the accompanying financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March 2025**, its profit/loss, and its cash flows for the year ended on that date.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Qualified opinion.

Our audit was subject to the following significant limitations and observations:

Corporate Social Responsibility (CSR) Compliance – During FY 2024–25, the Company was required to incur expenditure on CSR activities in compliance with Section 135 of the Act. However, no actual expenditure was made during the year, and only a provisional entry was passed in the accounts. The related payment was subsequently made in FY 2025–26. This constitutes a non-compliance with the statutory provisions.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



We draw attention to Note no. 26(iv) of Financial Statements regarding non confirmation of certain balances in trade payables, loans and Advances and Trade Receivables. Our opinion in respect of above matter is not Qualified.

Emphasis of Matter

We draw attention to Note 28(e) to the financial statements, which describes the contingent liability in respect of pending Goods and Services Tax (GST) demands amounting to ₹3,664.20 lakhs. The ultimate outcome of these demands is presently uncertain and depends on the results of the ongoing legal and administrative proceedings. Our opinion is not modified in respect of this matter.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India. This responsibility also includes the design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing (SAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. **Identify and Assess Risks:**
Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. **Obtain Understanding of Internal Controls:**
Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are responsible for expressing our opinion on whether the Company has adequate internal financial control system in place and the operating effectiveness of such controls.
3. **Evaluate Accounting Policies and Estimates:**
Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. **Conclude on Going Concern:**
Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. **Evaluate Overall Presentation:**
Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of accounts.
 - d. In our opinion, the financial statements comply with the accounting standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of the written representations received from the directors as on **31st March 2025**, taken on record by the Board of Directors, none of the directors is disqualified as on **31st March 2025**, from being appointed as a director in terms of Section 164(2) of the Act.
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B."
 - g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of information and according to the explanations given to us:
 1. The Company has disclosed the impact of pending litigations on its financial position in its financial statements, where applicable.
 2. The Company did not have any long-term contracts, including derivative contracts, for which there were any material foreseeable losses.
 3. There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund by the Company.

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

Ram

CA. Ram Chakravarthy D
Partner
M.No: 224521
Place: Chennai
Date: 8th September 2025
UDIN: 25224521BMMAPP3354





Annexure B to the Independent Auditor's Report

(Referred to in paragraph 2(f) under “Report on Other Legal and Regulatory Requirements” of our report of even date to the members of **K M C Aluminium Limited** on the standalone financial statements for the year ended **31st March 2025**)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

Opinion

We have audited the internal financial controls over financial reporting of **K M C Aluminium Limited** (“the Company”) as of **31st March 2025** in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section below, the Company has, in all material respects, maintained adequate internal financial controls over financial reporting and such internal financial controls were operating effectively as at **31st March 2025**, based on the internal control criteria established by the Company, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion

We have audited the internal financial controls over financial reporting of **K M C Aluminium Limited** (“the Company”) as of **31st March 2025** in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, maintained adequate internal financial controls over financial reporting and such internal financial controls were operating effectively as at **31st March 2024**, based on the internal control criteria established by the Company, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI).

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on internal control criteria established by the Company, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI. These responsibilities include the design, implementation, and maintenance of adequate internal financial controls that were operating effectively to ensure the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.



Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by the ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were maintained and whether such controls operated effectively in all material respects.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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



Per.
CA. Ram Chakravarthy D
Partner
M.No: 224521
Place: Chennai
Date: 8th September 2025
UDIN: 25224521BMMAPP3354

K M C ALUMINIUM LIMITED
(Formerly known as K M C ALUMINIUM PRIVATE LIMITED)

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to paragraph (7) of our report of date)

REPORT OF THE AUDITOR TO THE MEMBERS IN ACCORDANCE WITH THE
COMPANIES (AUDITORS' REPORT) ORDER 2020

Sl. No.	Particulars	Auditors Remark
(i)	(a) (A) Whether the company Is maintaining proper records showing full particulars, including quantitative details and situation of property, plant & machinery;	Yes
	(B) Whether the company is maintaining proper records showing full particulars of intangible assets;	Yes
	(b) Whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account; which requires the maintenance of proper & full records of intangible assets;	Yes. No Material discrepancies were noticed on such verification by management.
	(c) Whether the title deeds of all the immovable properties (Other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof.	Yes



	(d) Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
	(e) Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any Benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
(ii)	(a) Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account;	The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable, and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.
	(b) Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of (Rs.5 Cr.) five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	Yes, the company has been sanctioned working capital in excess of Rs.5 Crore, in aggregate on the basis of security of current assets and the statement filed with Bank is not in agreement with books of account. The details are as follows: (i) Value of Inventory & Book Debts in Statement filed with Bank - Rs. 30,516.06 (in Lacs) (ii) Value of Inventory & Book Debts in Books of Accounts - Rs. 30,495.62 (in Lacs) (iii) Difference between Statement filed with Bank and Books of account - Rs. 20.44(in Lacs) (iv) Justification from Management for the discrepancies -



		The variation in stock is due to non-consideration of work in progress/semi-finished goods and variance in receivables is due to Book debts- Aging less than 90 days shown in stock statement.																				
(iii)	Whether during the year has made investments in, provided any guarantee or security or granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. If so, -	Yes																				
	(a) Whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-	Yes																				
	(A) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures, and associates;	The Company has provided loans to its subsidiaries as detailed below; <table><tr><th>Particulars</th><th>Guarantees</th><th>Security</th><th>Loans</th><th>Advances in nature of loans</th></tr><tr><td>Aggregate amount granted/ provided during the year</td><td>-</td><td>-</td><td>456.36</td><td>-</td></tr><tr><td>- Subsidiaries</td><td></td><td></td><td></td><td></td></tr><tr><td>Balance outstanding as at balance sheet date in respect</td><td>-</td><td>-</td><td>205.92</td><td>-</td></tr></table>	Particulars	Guarantees	Security	Loans	Advances in nature of loans	Aggregate amount granted/ provided during the year	-	-	456.36	-	- Subsidiaries					Balance outstanding as at balance sheet date in respect	-	-	205.92	-
Particulars	Guarantees	Security	Loans	Advances in nature of loans																		
Aggregate amount granted/ provided during the year	-	-	456.36	-																		
- Subsidiaries																						
Balance outstanding as at balance sheet date in respect	-	-	205.92	-																		



		of above cases - Subsidiaries				
	(B) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures, and associates;	No				
	(b) Whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;	No				
	(c) in respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;	The loans and advances in the nature of loans granted by the Company are repayable on demand, and no formal agreements stipulating the schedule of repayment of principal or payment of interest have been executed. Repayments were, however, made during the year.				
	(d) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest:	Since the loans are repayable on demand and no specific terms have been stipulated, the question of amounts being overdue for more than ninety days does not arise.				



	(e) whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];	Not Applicable																				
	(f) whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	According to the information and explanations given to us, the Company has granted loans or advances in the nature of loans which are repayable on demand or without specifying any terms or period of repayment, as follows: <table><tr><th>Particulars</th><th>All Parties (₹ in lakhs)</th><th>Promoters (₹ in lakhs)</th><th>Related Parties (₹ in lakhs)</th></tr><tr><td>Aggregate amount of loans/advances in the nature of loans - Repayable on demand (A)</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Agreement does not specify any terms or period of repayment (B)</td><td>205.92</td><td>-</td><td>205.92</td></tr><tr><td>Total (A+B)</td><td>205.92</td><td>-</td><td>205.92</td></tr><tr><td>Percentage of such loans to the total loans granted</td><td>100%</td><td></td><td>100%</td></tr></table>	Particulars	All Parties (₹ in lakhs)	Promoters (₹ in lakhs)	Related Parties (₹ in lakhs)	Aggregate amount of loans/advances in the nature of loans - Repayable on demand (A)	-	-	-	Agreement does not specify any terms or period of repayment (B)	205.92	-	205.92	Total (A+B)	205.92	-	205.92	Percentage of such loans to the total loans granted	100%		100%
Particulars	All Parties (₹ in lakhs)	Promoters (₹ in lakhs)	Related Parties (₹ in lakhs)																			
Aggregate amount of loans/advances in the nature of loans - Repayable on demand (A)	-	-	-																			
Agreement does not specify any terms or period of repayment (B)	205.92	-	205.92																			
Total (A+B)	205.92	-	205.92																			
Percentage of such loans to the total loans granted	100%		100%																			
(iv)	In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	Not Applicable																				



(v)	In case, the company has accepted deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable, have been complied with? If not, the nature of such contraventions be stated; If an order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not: -	According to the information and explanations furnished to us the Company has not accepted any deposits from the public or members within the provisions of Sections 73 to 76 or any other relevant provisions and the Rules framed thereunder. Accordingly, the provisions of Clause 3 (v) of the Order are not applicable to KMC ALUMINIUM LIMITED.
(vi)	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been so made and maintained;	Yes
(vii)	(a) whether the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, GST, Cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date, they became payable, shall be indicated;	Based on the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has generally been regular in depositing Undisputed statutory dues to the appropriate authorities. There are no arrears of outstanding statutory dues as of March 31, 2025, for a period of more than six months from the date they became payable. However, there is an ongoing litigation for GST and for which Management has not made any provision for GST liability as the case is expected to turn out in favor of the company.



	(b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation of the department concerned shall not be treated as a dispute);	According to the information and explanations given to us, the following are the amounts (₹ in Lakhs) in dispute with GST authority (Broadway Assessment Circle, Tamil Nadu): (i) FY 2017-18 - ₹ 0.05/- (ii) FY 2018-19 - ₹ 5.97/- (iii) FY 2019-20 - ₹ 151.05/- (iv) FY 2020-21 - ₹ 851.45/- (v) FY 2021-22 - ₹ 1718.05/- (vi) FY 2022-23 - ₹ 936.01/- (vii) FY 2024-25 - ₹ 1.61/-
(viii)	whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;	Not Applicable
(ix)	a) Whether the company has defaulted in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders? If yes, the period and the amount of default to be reported (in case of defaults to banks, financial institutions, and Government, lender wise details to be provided).	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable.
	(b) whether the company is declared a willful defaulter by any bank or financial institution or other lender;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.
	(c) whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loans diverted and the purpose for which it is used may be reported;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company applied for the purpose for which the loans were obtained.



(d) whether funds raised on short-term basis have been utilized for long-term purposes, and if yes, the nature and amount to be indicated;	According to the information and explanations given to us, the Company has utilized short-term funds of ₹55 lakhs for long-term purposes as detailed below:					
	Nature of the fund raised	Name of the lender	Amount diverted (Rs. in Lakhs)	Purpose for which amount was sanctioned	Purpose for which amount was utilised	Remarks
	Bank Overdraft (OD)	AXIS Bank	41.5	Working Capital	Loan to Subsidiary	The overdraft facility was utilized contrary to the sanction terms
	Bank Overdraft (OD)	AXIS Bank	13.5	Working Capital	Investment in Subsidiary	The overdraft facility was utilized contrary to the sanction terms

(e) whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;	According to the information and explanations given to us and on the basis of our examination of the Financial Statements of the Company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
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	(f) whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted on repayment of such loans raised;	According to the information and explanations given to us and on the basis of our examination of the Financial Statements of the Company, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.
(x)	(a) Whether money raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;	Not Applicable
	(b) whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially, or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;	No such incident occurred during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.



(xi)	(a) whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;	Based on examinations of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or by the Company or on the Company has been noticed or reported during the course of the audit.
	(b) whether any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;	According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
	(c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;	No Whistle-Blower complaints have been received during the year. Accordingly, clause 3(xi)(c) of the Order is not applicable.
(xii)	Whether managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act? If not, state the amount involved and steps taken by the company to secure a refund of the same;	Yes
	(a) whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.



	(b) whether the Nidhi Company is maintaining ten percent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet the liability;	Not Applicable
	(c) whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;	Not Applicable
(xiii)	Whether all transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act 2013 where applicable and the details have been disclosed in the Financial Statements, etc., as required by the applicable accounting standards;	Related Party transactions have been properly disclosed in the Financial Statement of the company.
(xiv)	(a) whether the company has an internal audit system commensurate with the size and nature of its business;	The Company has an internal audit system which, in our opinion, is commensurate with the size and nature of its business operations.
	(b) whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	Yes
(xv)	Whether the company has entered into any non-cash transactions with directors or people connected with him and if so, whether the provisions of section 192 of Companies Act, 2013 have been complied with	No
(xvi)	(a) Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained.	No
	(b) whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;	No



	(c) whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;	No
	(d) whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;	No
(xvii)	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	Yes. the company has incurred cash losses only during the immediately preceding financial year but has not incurred any cash losses during the current financial year. FY 24-25 (CY) - Cash Losses - Nil FY 23-24 (FY) - Cash Losses - Rs.1.64 Lakhs
(xviii)	whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	No



(xix)	On the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of the balance sheet as and when they fall due within a period of one year from the balance sheet date;	Based on the Ageing & Financial ratios, the company's financial position is healthy, and we found no material uncertainty exists in meeting its liabilities.
(xx)	(a) whether, in respect of other than ongoing projects, the company has transferred an unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with the second proviso to sub-section (5) of section 135 of the said Act;	No
	(b) whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;	No
(xxi)	whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	Not applicable

Place: Chennai
Date: 8th September 2025



For IPRS AND COMPANY
Chartered Accountants
FRN: 015081S

[Signature]
D. Ram Chakravarthy
Partner

Membership No: 224521
UDIN: 25224521BMMAPP3354

K M C ALUMINIUM LIMITED
(Formerly known as K M C Aluminium Private Limited)
CIN : U27207TN2008PLC054461

Standalone 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	1,492.50	99.50
	(b) Reserve & Surplus	3	1,185.84	1,740.61
(ii)	Non-current liabilities			
	(a) Long-term borrowings	4	395.10	597.77
	(b) Deferred Tax Liabilities (Net)	5	143.39	113.75
	(c) Long Term Provisions	6	34.38	38.69
(iii)	Current liabilities			
	(a) Short Term Borrowings	7	1,804.62	1,595.43
	(b) Trade Payables	8		
	- Dues to Micro, Small and Medium Enterprise (MSME's)		25.65	10.47
	- Others		69.49	84.21
	(c) Other Current Liabilities	9	207.12	146.88
	(d) Short Term Provisions	10	248.75	244.29
	Total		5,606.84	4,671.60
	Assets			
(i)	Non-current assets			
	(a) Property, Plant & Equipment and Intangible Assets	11		
	(i) Property, Plant & Equipment		2,011.24	1,956.66
	(ii) Intangible Assets		2.61	3.05
	(iii) Capital work-in-progress		4.80	
	(b) Non Current Investment	12	163.12	149.62
	(c) Long-Term Loans and Advances	13	257.47	71.10
(ii)	Current assets			
	(a) Current Investments	14	-	5.07
	(b) Inventories	15	1,414.35	1,272.54
	(c) Trade Receivables	16	1,475.06	989.58
	(d) Cash & Cash Equivalents	17	5.34	3.91
	(e) Short-term loans and advances	18	120.02	79.59
	(f) Other Current Assets	19	152.84	140.49
	Total		5,606.84	4,671.60
	Significant accounting policies	A		
	Notes forming part of financials	1-29		

IPRS AND COMPANY
Chartered Accountants
FRN: 015081S

CA. Ram Chakravarty D
Partner
M.No. 224821

Place: Chennai
Date : 08-09-2025
UDIN : 252245218MNAIP73354



For and on behalf of the Board of Directors of K M C Aluminium Limited
(Formerly known as K M C Aluminium Private Limited)

For KMC ALUMINIUM LIMITED

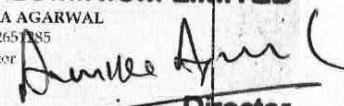
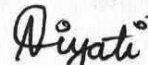
SANDHYA AGARWAL
DIN: 02651283
Managing Director

D. Subramanian
Chief Financial Officer

For KMC ALUMINIUM LIMITED

ANAMIKA AGARWAL
DIN: 02651283
Director

Niyati Vyas
Company Secretary
M.NO: A64296

K M C ALUMINIUM LIMITED (Formerly known as K M C Aluminium Private Limited) CIN :-U27203TN2004PLC054461			
Standalone Statement of Profit and Loss for the period ended 31st March 2025			
(INR in Lakhs)			
Particulars	Note No	For the year ended 31st March 2025	For the year ended 31st March 2024
Revenue :			
Revenue from operations	20	12,419.61	10,159.78
Other income	21	22.69	35.37
Total Revenue (1+2)		12,442.29	10,195.15
Expenses:			
Cost of Goods Sold	22	10,458.63	9,033.47
Employee Benefit Expenses	23	362.39	240.43
Finance Costs	24	177.15	110.76
Depreciation and Amortization Expenses	11	195.12	98.96
Other Expenses	25	166.99	201.47
Total Expenses		11,360.27	9,685.10
Profit before exceptional and extraordinary items and tax		1,082.02	510.05
Profit before extraordinary items and tax		1,082.02	510.05
Extraordinary Items	26	(0.83)	342.68
Profit before tax		1,081.19	852.74
Tax Expenses			
Current Tax		236.78	220.30
Deferred Tax		29.64	42.64
Profit (Loss) for the year		814.77	589.80
Earnings Per Share	27		
Earning per Equity Share of Rs. 10/- each (Post Bonus)			
- Basic		5.46	3.95
- Diluted		5.46	3.95
Earning per Equity Share of Rs. 10/- each (Pre Bonus)		81.89	59.28
- Basic		81.89	59.28
- Diluted			
Significant accounting policies	A		
Notes forming part of financials	1-29		
IPRS AND COMPANY Chartered Accountants FRN: 015081S CA. Ram Chakravathy D Partner M.No: 224521  Place: Chennai Date : 08-09-2025 UDIN : 25224521BMMAPP3354 For and on behalf of the Board of Directors of K M C Aluminium Limited (Formerly known as K M C Aluminium Private Limited) For KMC ALUMINIUM LIMITED SANJAY AGARWAL DIN: 0779072 Managing Director  D. Subramanian Chief Financial Officer For KMC ALUMINIUM LIMITED ANAMIKA AGARWAL DIN : 0265185 Director  Director  Nivati Vyas Company Secretary M.NO: A64296			

K M C ALUMINIUM LIMITED
(Formerly known as K M C Aluminium Private Limited)
CIN : U27203TN2004PLC05461

Standalone Cash Flow Statement for the period ended 31st March 2025

(INR in Lakhs)

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
A. Cash Flow From Operating Activity		
Net Profit before Tax	1,081.19	852.74
<u>Adjustment For :</u>		
Depreciation	195.12	98.96
Interest	177.15	110.76
Loss on Sale of Assets	-	0.40
Profit on Sale of Assets	(3.46)	(0.36)
Loss Due to Natural Calamity	0.83	
Adjustments to the carrying amount of current investments	-	(0.07)
Extraordinary Items	-	(342.68)
Provision for Gratuity Expense	12.40	8.94
Interest Income receivable credited to profit & loss account	(3.04)	(2.92)
Cash Flow before adjustment for working capital changes	1,460.19	725.76
Adjustment For Working Capital changes:		
Inventories	(141.81)	(369.88)
Trade Receivables	(485.48)	91.52
Other Current Liabilities & Provisions	54.97	(3.15)
Other Current Assets	(12.35)	
Trade Payables & Other payables	0.46	(6.49)
Cash Flow from Operations	875.97	437.76
Income Tax Paid	220.30	-
Net Cash Flow From Operating Activity (A)	655.67	437.76
B. Cash Flow From Investment Activity		
Purchase of Property, Plant and Equipment/ CWIP	(255.34)	(994.41)
Sale of Property, Plant and Equipment/ CWIP	0.45	32.14
Investments	(306.73)	(144.13)
Sale of Investments	301.76	-
Loan and Advances	(226.80)	(34.58)
Interest Income	3.04	2.92
Net Cash Flow from Investing Activity (B)	(483.62)	(1,138.05)
C. Cash Flow from Financing Activity		
Availing / (Repayment) of Long Term Borrowings	(202.67)	189.11
Availing / (Repayment) of Short Term Borrowings	209.20	620.29
Interest Paid	(177.15)	(110.76)
Net Cash Flow from Financing Activity (C)	(170.62)	698.64
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	1.43	(1.64)
Cash and Cash Equivalents at the beginning of the Period	3.91	5.55
Cash and Cash Equivalents at the end of the Period	5.34	3.91

I P R S AND COMPANY
Chartered Accountants
FRN: 0150815

CA. Ram Chakravarthy D
Partner
M.No: 224521



Place: Chennai
Date : 08-09-2025
UDIN : 25224521BMMAPP3354

For and on behalf of the Board of Directors of K M C Aluminium Limited
(Formerly known as K M C Aluminium Private Limited)

For KMC ALUMINIUM LIMITED

SANJAY AGARWAL
DIN: 1779072
Managing Director

D. Subramanian
Chief Financial Officer

For KMC ALUMINIUM LIMITED

ANAMIKA AGARWAL
DIN: 02651285
Director

Niyati Vyas
Company Secretary
M.NO: A64296

K M C ALUMINIUM LIMITED
(Formerly known as K M C Aluminium Private Limited)
CIN : U27203TN2004PLC054461

Notes forming Part of the Standalone Financial Statements for the period ended 31st March 2025

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

K M C Aluminium Limited ("the company") was formed as private limited company and was incorporated on 14th October 2004 as K M C Aluminium Private Limited with CIN: U27203TN2004PTC054461 under the provisions of the Companies Act, 2013. The registered office is situated at C-13, Sipcot Industrial Park Irungattukottai, Sriperumbudur Kanchipuram TN 602 105. Subsequently, Company was converted into Public Limited Company vide special resolution passed by our shareholders at the Extra Ordinary General Meeting held on 02.12.2024 and the name of the Company was changed to K M C Aluminium Limited ("the Company" or the "Issuer") pursuant to issuance of Fresh Certificate of Incorporation dated 31.12.2024 Registrar of Companies, Chennai with Corporate Identification Number U27203TN2004PLC054461. The Company is in the business of Manufacturing Aluminium Extrusion profiles.

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 Accounting Standards 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. Properties, Plant and Equipment (PPE)

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use.

When an asset is scrapped 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.

1.3. Depreciation

The Company has provided depreciation under the 'Straight Line' method as per the estimated useful lives as specified in Schedule II of the Companies Act 2013. Depreciation on new assets acquired during the year is provided from the date of acquisition to the end of the financial year. In respect of the assets sold during the year, depreciation is provided from the beginning of the year till the date of its disposal. Residual values of assets are measured at not more than 5% of their original cost.

1.4. Impairment of assets

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

1.5. 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 method).

1.6. 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 goods, 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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1.7. Accounting for Taxes on Income

Tax expense comprises of current 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 certainty 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.

1.8. 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.

1.9. 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.

1.10. Employee Benefits

a) Gratuity

The company provides for gratuity as per the actuarial valuation under AS 15.

b) Privilege Leave Entitlements

Privilege leave entitlements are recognized as a liability, in the Financial year of rendering of service, as per the rules of the company. Leave Entitlements are encashed at the beginning of the subsequent Financial year.

1.11. Segment Reporting

K M C Aluminium Pvt Ltd is engaged in the business of Manufacturing Aluminium Extrusion profiles, in Chennai, and accordingly there are no separate reportable segments.

1.12. Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past event i.e., it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

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.

K M C ALUMINIUM LIMITED
(Formerly known as K M C Aluminium Private Limited)
CIN :- U27203TN2004PLC054461

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

Particulars	(INR in Lakhs)	
	As at 31st March 2025	As at 31st March 2024
	Rs.	Rs.
Authorised		
2,50,00,000 Equity Shares of Rs.10 each (PY : 10,00,000 Equity Shares of Rs.10 each)	2,500	100
Total	2,500	100
Issued, Subscribed & fully paid		
1,49,25,000 Equity Shares of Rs.10 each (PY : 9,95,000 Equity Shares of Rs.10 each)	1,492.50	99.50
Total	1,492.50	99.50

Notes*

1. The Authorized capital of the company increased from 10,00,000 equity shares to 2,50,00,000 Equity shares of Rs.10/- each vide its Members Special Resolution passed on 02-12-2024.

2. The Company has declared bonus Shares at the Members Meeting held on 07/02/2024, at the ratio of 14 Equity shares of Rs 10/- Each for every 1 Equity shares of Rs 10/- each held, resulting in the issuance of bonus shares in the proportion of 14:1 i.e. 14 (Fourteen) new equity shares of Rs. 10 each for every 1 (one) existing equity share of Rs. 10/- each fully paid up held by the shareholders, by capitalization of a sum of Rs.13,93,00,000 (Rupees Thirteen Crores Ninety Lakhs only) from the Reserves and Surplus based on the Nine months audited Financial Statements of the Financial Year 2024-25.

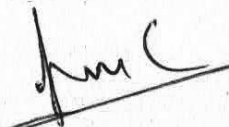
b) Reconciliation of Number of Equity shares outstanding at the beginning and end of Reporting period

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	995,000	99,500	995,000	99,500
Shares Issued during the year	13,930,000	1,393,000	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	14,925,000	1,492,500	995,000	99,500

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
Sanjay Agarwal	11,100,000	74.37%	740,000	74.37%
Anamika Agarwal	1,650,000	11.06%	110,000	11.06%
Sanjay Agarwal HUF	-	0.00%	140,000	14.07%
Yash Jashir Oberoi	970,125	6.50%	-	0.00%
Rupal Mehta	970,125	6.50%	-	0.00%
TOTAL	14,690,250	98.43%	990,000	99.50%

As per the records of the Company, including its register of shareholders/ members, the above disclosure represents both legal and beneficial ownership of shares.

The Company has neither bought back nor issued any bonus shares in the last five years.

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

As at 31st March 2025

Promoter Name	No. of Shares	% of Total Shares	% Change during the Year
Equity Shares			
Sanjay Agarwal	11,100,000	74.37%	0.00%
Anamika Agarwal	1,650,000	11.06%	0.00%

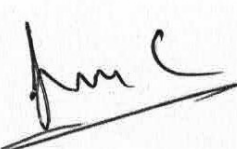
As at 31st March 2024

Promoter Name	No. of Shares	% of Total Shares	% Change during the Year
Equity Shares			
Sanjay Agarwal	740,000	74.37%	-
Anamika Agarwal	110,000	11.06%	-

f) Disclosure of Change in Legal Status

Previously the company was incorporated as K M C Aluminium Pvt Ltd, a private limited company. Effective December 31, 2024, the company was converted into a public limited company and renamed K M C Aluminium Limited.

Accordingly, these financial statements as of March 31, 2025, have been presented under the new name K M C Aluminium Limited.

Note 3 : Reserves & Surplus

Particulars	(INR in Lakhs)	
	As at 31st March 2025	As at 31st March 2024
Securities Premium Account		
Balance as at the beginning of the year	978.50	978.50
(-) Less :- Transferred to General Reserves	(978.50)	-
Balance as at the end of the year	-	978.50
Surplus		
Balance as at the beginning of the year	762.11	211.00
(+) Add :- Transferred from Securities Premium	978.50	-
(-) Less :- Utilised for Issue of Bonus Shares	(1,393.00)	-
(+) Add / (-) Less :- Gratuity Provision	23.45	(38.69)
(*) Net Profit/(Net Loss) For the current year	814.77	589.80
Balance as at the end of the year	1,185.84	762.11
Balance as at the end of the year	1,185.84	1,740.61

Note 4 : Long Term Borrowings

Particulars	(INR in Lakhs)	
	As at 31st March 2025	As at 31st March 2024
Secured		
(a) Term Loans		
- From banks	652.77	882.91
Less : Current Maturities of long term loans (Refer Notes 7)	(267.67)	(285.14)
Total	395.10	597.77

Secured by	Terms of Repayment	Closing Balance as on 31-03-25	Closing Balance as on 31-03-24
Vehicle loans of Rs.1,58,00,000 by AXIS Bank Ltd has been secured by hypothecation of vehicles. (Rs. 15,13,906)	Repayable in forty eight equated monthly installments Commencing within one month from the date of disbursement dt.26/03/2024.	122.72	158.00
Vehicle loans of Rs.62,50,000 by HDFC Bank Ltd has been secured by hypothecation of vehicles.	Repayable in Sixty equated monthly installments Commencing within one month from the date of disbursement dt.31/07/2019.	-	8.83
Vehicle loans of Rs.68,80,000 by HDFC Bank Ltd has been secured by hypothecation of vehicles.	Repayable in Sixty equated monthly installments Commencing within one month from the date of disbursement dt.31/07/2019.	-	11.07
Term Loan provided by AXIS Bank Ltd for Solar Project of Rs.5 Crores has been secured by the Hypothecation Charge over the land & Building of project site of the company.	Repayable in Sixty equated monthly installments commencing from next month of date of disbursement (17/10/2023).	323.33	358.33
WCTL-Emergency Credit line Guarantee scheme of Rs.3.9 Crores has been provided for working capital purpose by AXIS Bank Ltd.	Repayable in thirty six equated monthly installments commencing after 24 months of moratorium from the date of disbursement (12/07/2021).	216.72	346.68

Note 5 : Deferred Tax Liability (Net)

Particulars	(INR in Lakhs)	
	As at 31st March 2025	As at 31st March 2024
Deferred Tax Liability		
- On account of depreciation	(147.34)	(124.94)
- On account of others	-	-
Deferred Tax Asset		
- On account of depreciation	3.95	11.19
- On account of others	3.95	11.19
Net Deferred tax Asset/(Liability)	(143.39)	(113.75)

Note 6 : Long Term Provisions

Particulars	(INR in Lakhs)	
	As at 31st March 2025	As at 31st March 2024
(a) Provision for employee benefits		
Gratuity	34.38	38.69
Total	34.38	38.69

Note 7 : Short Term Borrowings

Particulars	As at 31st March 2025	As at 31st March 2024
Secured		
Working Capital Loans		
- Overdraft	1,470.19	660.69
- TOD	-	-
Current maturities of long term loans (Refer Note No.4)	267.67	285.14
Unsecured		
Loans and Advances from related Party		
- Inter-Corporate Loan	-	250.44
- Loan from Directors	66.76	399.16
Total	1,804.62	1,595.43

Secured by	Terms of Repayment	Closing Balance as on 31-03-25	Closing Balance as on 31-03-24
CC Limit of 14.90 Cr. provided by AXIS Bank Ltd has been secured by Book Debts and Inventory of the Company	Repayable with 9.25% Interest P.a (Repo + 1.75)	1,470.19	660.69
Vehicle loans of Rs.1,58,00,000 by AXIS Bank Ltd has been secured by hypothecation of vehicles. (Rs. 15,13,906)	Repayable in forty eight equated monthly installments Commencing within one month from the date of disbursement dt 26/03/2024.	37.71	35.28
Vehicle loans of Rs.62,50,000 by HDFC Bank Ltd has been secured by hypothecation of vehicles.	Repayable in Sixty equated monthly installments Commencing within one month from the date of disbursement dt 31/07/2019.	-	8.83
Vehicle loans of Rs.66,80,000 by HDFC Bank Ltd has been secured by hypothecation of vehicles.	Repayable in Sixty equated monthly installments Commencing within one month from the date of disbursement dt 31/07/2019.	-	11.07
Term Loan provided by AXIS Bank Ltd for Solar Project of Rs.5 Crores has been secured by the Hypothecation Charge over the land & Building of project site of the company.	Repayable in Sixty equated monthly installments commencing from next month of date of disbursement (17/10/2023).	100.00	100.00
WCTL Emergency Credit line Guarantee scheme of Rs.3.9 Crores has been provided for working capital purpose by AXIS Bank Ltd.	Repayable in thirty six equated monthly installments commencing after 24 months of moratorium from the date of disbursement (12/07/2021).	129.96	129.96
Axis Bank TOD	Repayable in Thirty Days with an interest rate of 10.50% Interest P.a (Repo+ 2.00% + 2.00%)	-	-

Note 8 : Trade Payables:

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Dues to Micro, Small and Medium Enterprises (MSMEs)	25.65	10.47
(b) Other trade payables	69.49	84.21
Total	95.14	94.68

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					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed dues - MSME		25.65				25.65
(ii) Undisputed dues - Others		69.49				69.49
(iii) Disputed dues - MSME						
(iv) Disputed dues - Others						
Total		95.14				95.14

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					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed dues - MSME		10.47				10.47
(ii) Undisputed dues - Others		84.21				84.21
(iii) Disputed dues - MSME						
(iv) Disputed dues - Others						
Total		94.68				94.68

Disclosure required as per MSMED Act, 2006

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Dues remaining unpaid to any supplier at the end of each accounting year		
- Principal		
- Interest on the above	25.65	10.47
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year:	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006:	-	-
(d) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

Note : Based on the information available with the Company, the above are dues to Small and Micro enterprises as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006. The information regarding Micro and Small enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

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Note 9 : Other Current Liabilities

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Advance from Customers	86.11	65.84
(b) Statutory Dues Payable		
- TDS Payable	7.16	1.15
- TCS Payable	0.08	1.15
- PF Payable	3.20	-
- ESI Payable	0.48	-
- PT Payable	1.53	2.97
- GST Payable	15.90	0.16
(c) Employee Benefits Payable		
- Salary Payable	28.26	41.51
- Bonus Payable	15.99	15.04
- Leave Encashment	19.89	19.07
(d) Audit fee payable	1.50	-
(e) K M C Energy Pvt Ltd.	-	-
(f) Expense Payable		
- Electricity Charges Payable	11.86	-
- Managerial Remuneration Payable	15.15	-
Total	207.12	146.88

Note 10 : Short Term Provisions

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Provision for employee benefits		
Gratuity	2.19	8.94
(b) Provision for expenses	9.78	15.05
(c) Provision for Income Tax	236.78	220.30
Total	248.75	244.29

Note 12 : Non-Current Investments

Particulars	As at 31st March 2025	As at 31st March 2024
Investments in Equity Shares of KMC Petrochemicals Pvt Ltd		
(a) Quoted Investments		
(i) Aggregate Cost		
(ii) Market Value		
(b) UnQuoted Investments		
(i) Aggregate Cost (No. of Shares 214200)	149.62	149.62
(c) Provision for Diminution		
Investments in Equity Shares of KMC Energy Pvt Ltd		
(a) Quoted Investments		
(i) Aggregate Cost		
(ii) Market Value		
(b) UnQuoted Investments		
(i) Aggregate Cost (No. of Shares 135000)	13.50	-
(c) Provision for Diminution		
Total	163.12	149.62

Note 13 : Long Term Loans and Advances

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Capital Advances		
(i) Unsecured, considered good		
Tamil Nadu Electricity Board	-	10.00
(b) Security Deposits		
(i) Unsecured, considered good		
Electricity Deposits	44.30	46.93
Gas Cylinder Deposits	0.10	0.10
Waste Mangement Deposits	-	0.19
Rent Deposit	5.00	5.00
Deposit Petrol coupon	0.15	0.15
Internet Fiber Deposit	-	4.74
Deposits with Sales Tax Dept	-	4.00
Total Energies Marketing India Pvt Ltd	2.00	-
(C) Other Loans and Advances (Specify Nature)		
(i) Unsecured, considered good		
Earnest Money Deposits	-	-
Advance to KMC Petrochemicals Pvt Ltd	163.98	-
Advance to KMC Energy Pvt Ltd	41.94	-
Total	257.47	71.10

Note 14 : Current Investments

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Quoted Investments		
(i) Market Value		
Nippon India Arbitrage Fund (No. of Units 20,742.58)	-	5.07
Total	-	5.07

Note 15 : Inventories

Particulars	As at 31st March 2025	As at 31st March 2024
A. Inventories (Valued at lower of Cost or Net realisable value)		
Raw Materials	815.86	862.01
Stores & Spares	25.17	18.95
Power & Fuel	10.34	4.98
Finished goods	552.42	381.77
By Products	10.55	4.83
Total	1,414.35	1,272.54

Note 16 : Trade Receivables

Particulars	As at 31st March 2025	As at 31st March 2024
Unsecured, considered good		
i. More than six months	33.06	8.00
ii. Others	1,442.00	981.58
Unsecured, considered doubtful		
i. More than six months	-	-
ii. Others	-	-
Total	1,475.06	989.58

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	1,442.19	26.06	7.00			1,475.25
- Considered Doubtful						
(ii) Disputed Trade Receivables						
- Considered Good						
- Considered Doubtful						
Total	1,442.19	26.06	7.00	-	-	1,475.25

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	981.58	8.00				989.58
- Considered Doubtful						
(ii) Disputed Trade Receivables						
- Considered Good						
- Considered Doubtful						
Total	981.58	8.00	-	-	-	989.58

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Note 17 : Cash and Cash Equivalents

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Balances with banks		
Current Account	0.0050	0.79
Trading Account	-	0.10
(b) Cash on hand	5.3338	3.02
Total	5.34	3.91

Note 18 : 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) Advance to Employees	1.36	0.49
(ii) Trade and Other Advances	118.59	79.10
(b) Security Deposits		
(i) Unsecured, considered good		
(i) Other Deposits	0.07	-
Total	120.02	79.59

Note 19 : Other Current Asset

Particulars	As at 31st March 2025	As at 31st March 2024
(i) Other Advances		
(ii) Interest Receivable	58.79	-
(iii) Balance with Statutory Authorities	2.74	
- MAT Tax Credit	-	53.29
- TDS Receivable	8.17	5.66
- TCS Receivable	0.55	1.88
- Advance Tax	40.00	5.00
(iv) Prepaid Expenses	11.15	7.07
(v) GST Credit	31.44	67.58
Total	152.84	140.49

hmc *Sum*

Note NA.11 Property, Plant & Equipment and Intangible Assets										
Particulars	CROSS-CHECK				ACCUMULATED DEPRECIATION				NET BOOK VALUE	
	As at 31.03.2023	As at 31.03.2022	As at 31.03.2021	As at 31.03.2020	As at 31.03.2023	As at 31.03.2022	As at 31.03.2021	As at 31.03.2020	As at 31.03.2023	As at 31.03.2022
Land	58,419	58,419	58,419	58,419	-	-	-	-	58,419	58,419
Buildings	889,617	487,421	33,637	33,637	1,577	1,577	1,577	1,577	889,617	487,421
Plant & Machinery*	2,871,273	3,778,170	30,008	30,008	-	-	-	-	2,871,273	3,778,170
Motor Vehicle	3,333	2,115	-	-	-	-	-	-	3,333	2,115
Electrical Fittings	71,648	69,525	9,136	9,136	-	-	-	-	71,648	69,525
Computers	18,552	17,762	1,718	1,718	-	-	-	-	18,552	17,762
Office Equipments	33,572	38,907	1,911	1,911	-	-	-	-	33,572	38,907
Furniture & Fittings	21,579	16,338	1,911	1,911	-	-	-	-	21,579	16,338
Others	254,543	140,130	2,053	2,053	-	-	-	-	254,543	140,130
Total (A+B+C)	3,827,443	2,596,973	246,797	246,797	1,577	1,577	1,577	1,577	3,827,443	2,596,973
Software	10,471	3,443	1,773	1,773	-	-	-	-	10,471	3,443
Intangible Assets (B)	10,471	3,443	1,773	1,773	-	-	-	-	10,471	3,443
Capital Work-in-progress (C)	-	-	4,800	4,800	-	-	-	-	-	-
Total (A+B+C)	3,530,311	2,607,486	253,341	253,341	1,577	1,577	1,577	1,577	3,530,311	2,607,486
Previous year	2,607,486	991,411	70,973	70,973	-	-	-	-	2,607,486	991,411

John Doe

Note 20 : 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	11,964.00	9,860.95
(ii) Export Sales	52.20	27.21
(iii) SEZ Sales	395.90	254.89
	12,412.10	10,143.05
Less: Sales Return	(36.64)	(22.13)
Other Operating Revenue:		
Freight, Insurance & Packing Charges	44.15	38.86
Total	12,419.61	10,159.78

Note 21 : Other Income

Particulars	For the period ended 31st March 2025	For the year ended 31st March 2024
Interest	3.04	2.92
Dividend	0.23	-
Profit on Sale/Exchange of Car	-	0.36
Profit on Sale of Current Investments	3.46	-
Exchange fluctuations	12.43	31.68
Duty draw Back	0.61	0.33
Adjustments to the carrying amount of current investments	-	0.07
Balances Written Back	2.91	-
Total	22.69	35.37

Note 22 : Cost of sales

Particulars	For the period ended 31st March 2025	For the year ended 31st March 2024
Purchases during the Year	9,637.30	8,435.09
Freight, Clearing & Forwarding Charges	86.85	63.52
Stores & Tools consumed	171.57	113.67
Power and Fuel - Factory	381.48	444.84
Customs Duty	33.15	79.73
Testing Charges	3.28	0.91
Factory Wages	286.80	265.59
Changes in inventory	10,600.44	9,403.35
Inventories at the End of the year:		
Raw Materials	815.86	862.01
Stores & Spares	25.17	18.95
Power & Fuel	10.34	4.98
Finished goods	552.42	381.77
By Products	10.55	4.83
	1,414.35	1,272.54
Inventories at the Beginning of the year:		
Raw Materials	862.01	464.33
Stores, Spares & Dies	18.95	68.85
Power & Fuel	4.98	8.85
Finished goods	381.77	356.69
By Products	4.83	3.94
	1,272.54	902.66
TOTAL	10,458.63	9,033.47

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Note 23 : Employee Benefits expense

Particulars	For the period ended 31st March 2025	For the year ended 31st March 2024
Salary for Staff	207.58	86.45
Bonus and Incentive	17.51	29.43
Contribution to Provident and other funds	25.34	24.85
Gratuity	12.40	8.94
Leave Encashment	19.89	19.07
Staff Welfare	79.67	71.70
Total	362.39	240.43

Note 24 : Finance Cost

Particulars	For the period ended 31st March 2025	For the year ended 31st March 2024
Interest Cost	160.24	98.35
Bank charges	12.02	10.22
Others	4.88	2.19
Total	177.15	110.76

Note 25 : Other Expenses

Particulars	For the period ended 31st March 2025	For the year ended 31st March 2024
Power and Fuel - Office	6.55	3.06
Office Expenses	4.62	1.58
Repairs & Maintenance		
- To Buildings	6.69	14.35
- To Plant & Machinery	3.34	11.65
- To Windmill & Other Assets	14.19	33.20
- To Vehicles	2.69	3.75
Insurance Premium	4.21	6.80
Advertisement	12.23	15.77
Renewal Fees	13.37	4.57
Discount	2.99	5.29
Office Rent	10.99	10.99
Rates & Taxes	11.91	4.85
Commission	0.73	0.39
Freight Outward, Coolie & Cartage	22.87	15.37
Packing expenses	1.18	2.09
Security Charges	6.54	7.01
Travelling Expenses		
-For Directors	11.07	8.87
-For Staff & Guests	0.86	7.05
Statutory Auditor's Fees		
(i) Statutory Audit fee	3.00	3.00
(ii) Tax Audit fee	0.50	0.50
Legal & Professional Consultancy Fees	9.18	4.78
Postage & Courier Expenses	0.33	0.27
Printing & Stationary	3.67	1.79
Debtors Written Off	9.10	32.31
Miscellaneous Expenses	0.02	2.18
Corporate Social Responsibility (CSR)	4.15	-
Total	166.99	201.47

Note 26 : Extraordinary Items

Particulars	For the period ended 31st March 2025	For the year ended 31st March, 2024
Prior Period Item		
Items of Income		
Reversal of Expenditure pertaining to Asset	-	439.17
A. Total		439.17
Items of Expenses		
Depreciation on Asset	-	96.49
Loss Due to Natural Calamity	0.83	
B. Total	0.83	96.49
Prior period Items (A - B)	(0.83)	342.68

Note 27 : 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.)	81,477,143.50	58,979,755.08
Earnings Per share		
Equity Shares (in Nos.) (Post Bonus)	14,925,000.00	14,925,000.00
Weighted average number of shares outstanding during the year (in Nos.) (Post Bonus)	14,925,000.00	14,925,000.00
Basic Earnings per share (in Rs.) (Post Bonus)	5.46	3.95
Diluted Earnings per share (in Rs.) (Post Bonus)	5.46	3.95
Equity Shares (in Nos.) (Pre Bonus)	995,000.00	995,000.00
Weighted average number of shares outstanding during the year (in Nos.) (Pre Bonus)	995,000.00	995,000.00
Basic Earnings per share (in Rs.) (Pre Bonus)	81.89	59.28
Diluted Earnings per share (in Rs.) (Pre Bonus)	81.89	59.28
Face Value per share (in Rs.)	10.00	10.00

K M C ALUMINIUM LIMITED				
(Formerly known as K M C Aluminium Private Limited)				
Particulars	For the year ended 31 March, 2025 (INR in Lakhs)	For the year ended 31 March, 2024 (INR in Lakhs)	Variance %	Reasons for Variance (If Variance > 5%)
Note 28: Key ratios				
(a) Current Ratio	1.34	1.20	12%	The growth in current assets outpaced liabilities, improving liquidity position.
- Current Assets	3,168	2,491		
- Current Liabilities	2,356	2,081		
(b) Debt-Equity Ratio	0.82	1.19	-31%	The Drop caused by a significant increase in shareholders' equity (Bonus issue) while debt remained relatively stable.
- Total Debt	2,200	2,193		
- Shareholders Equity	2,678	1,840		
(c) Debt Service Coverage Ratio	2.26	2.99	-24%	Earnings available for debt service improved (₹1,115 Cr vs ₹800 Cr), but increase in debt servicing outpaced earnings growth.
- Earnings available for debt service	1,187	800		
- Debt Service	525	267		
(d) Return on Equity Ratio	0.36	0.38	-4%	Net profits increase, which is a 26% increase. This should have a positive impact on ROE. However, Average shareholders' equity increased, which is a 41% increase. This increase in equity dilutes the return.
- Net Profits after taxes - Preference Dividend (if any)	815	590		
- Average Shareholder's Equity	2,259	1,565		
(e) Inventory turnover ratio	7.78	8.31	-6%	Marginal drop due to increase in COGS and increase in Average Inventory.
- Cost of Goods Sold or Sales	10,459	9,033		
- Average Inventory	1,343	1,088		
(f) Trade Receivables turnover ratio	10.08	9.81	3%	
- Net Credit sales	12,420	10,160		
- Average Trade Debtors / Accounts receivable	1,232	1,035		
(g) Trade payables turnover ratio	111.69	96.02	15%	The increase is due to higher Net Credit Purchases and marginal decrease in Average Trade Payables.
- Net Credit Purchases	10,600	9,403		
- Average Trade Payables	95	98		
(h) Net capital turnover ratio	20.33	14.89	37%	The increase in Net Capital Turnover Ratio from 14.85 to 21.26 is due to higher sales combined with improved efficiency in working capital management (lower average working capital)
- Net Sales	12,420	10,160		
- Average Working Capital	611	683		
(i) Net profit ratio	0.07	0.06	13%	
- Net profit	815	590		
- Net Sales	12,420	10,160		
(j) Return on Capital employed	43.08%	39.87%	3%	Return on Capital Employed increased due to higher earnings before interest and tax with a relatively lower increase in capital employed.
- Earnings Before Interest and tax	1,258	963		
- Capital employed	2,921	2,417		

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

K M C ALUMINIUM LIMITED

Notes forming Part of the Standalone Financial Statements for the period ended 31st March 2025

Note 29: Additional Notes to accounts

a. ACTIVITY IN FOREIGN CURRENCY

(INR in Lakhs)

Particulars	For the period ended 31st March 2025	For the year ended 31st March 2024
Earnings / Inflows in Foreign Currency		
- Sales	92.30	27.21
- (Loss)/Profit on Exchange Fluctuation	0.93	0.10
	93.23	27.31
Expenditure / Outflows in Foreign Currency		
- Purchases	876.21	3,044.21
- Loss/(Profit) on Exchange Fluctuation	(11.50)	(31.79)
	864.71	3,012.42

b. RELATED PARTY DISCLOSURES

i. Name of party and nature of relationship

Name of Party	Relation
KMC Petrochemicals Private Limited	Subsidiary Company
K M C Energy Private Limited	Subsidiary Company (From 12/12/2024)
Sanjay Kumar Agarwal	Managing Director
Anamika Agarwal	Director
Nidhi Agarwal	Whole-time Director
Chellamany Rajendran	Independent Director (From 02/12/2024)
Srinivasan Rajabader	Independent Director (From 07/02/2025)
Duraisamy Subramanian	Chief Financial Officer (From 04/11/2024)
Niyati Vyas	Company Secretary (From 01/10/2024)
Alis properties pvt ltd	Enterprises over where KMP and their Relatives have substantial interest or significant influence
Moonar 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

ii. 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) Subsidiary Company			
KMC Petrochemicals Private Limited	Loan Repayment	(549.5)	(601.59)
	Loan Received	135.1	295.03
	Sales	62.34	-
	Purchases	(90.2)	-
K M C Energy Pvt Ltd	Purchase of shares	(13.30)	-
	Advance Given	(41.94)	-
(ii) Key managerial personnel			
Sanjay Agarwal	Managerial remuneration	(87.0)	(6.90)
	Rent	(16.2)	(18.00)
	Loan Repayment to Sanjay Agarwal	(794.4)	(287.41)
	Loan Received from Sanjay Agarwal	201.4	550.00
Anamika Agarwal	Managerial remuneration	(72.0)	(6.00)
	Rent	(16.2)	(18.00)
	Loan Repayment to Anamika Agarwal	(43.0)	2.35
	Loans Received from Anamika Agarwal	2.3	-
D.Subramanian	Remuneration	(11.3)	-
(iii) Enterprises over where KMP and their Relatives have substantial interest or significant influence			
Karnataka Metal Company	Sales	-	-
	Purchases	(7.3)	-
KMC Glass & Aluminium Pvt. Ltd.	Sales	5.16	-
	Purchases	-	-



KMC *Sanjay*