

K M C ALUMINIUM LIMITED
(Formerly known as K M C Aluminium Private Limited)
CIN : U27207TN1200B1C054461

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 : 252245218MNAIP5354



(or 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 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.

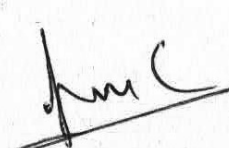
b) Reconciliation of Number of Equity shares outstanding at the beginning and end of Reporting period

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.

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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	(147.34)	(124.94)
- 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 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

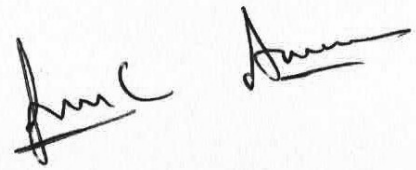
Particulars	For the period ended 31st March 2025	For the year ended 31st March 2024
Power and Fuel - Office	6.55	3.06
Office Expenses	4.62	1.58
Repairs & Maintenance		
- To Buildings	6.69	14.35
- To Plant & Machinery	3.34	11.65
- To Windmill & Other Assets	14.19	33.20
- To Vehicles	2.69	3.75
Insurance 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*