STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

		Note No.		For the year ended 31-03-2026		For the year ended 31-03-2025
	INCOME					
I	Revenue from Operations	34		**94,204.11**		89,847.79
II	Other Income	35		**2,484.65**		2,558.20
III	**Total Income (I + II)**			**96,688.76**		92,405.99
IV	**EXPENSES**					
	Cost of Materials Consumed	36		**43,589.34**		47,345.38
	Purchases of Stock-in-Trade	37		**6,106.04**		2,490.63
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-progress	38		**(1,147.83)**		2,260.93
	Employee Benefit Expenses	39		**13,052.76**		12,245.35
	Finance Costs	40		**9,209.11**		9,089.90
	Depreciation and Amortisation Expenses	41		**7,539.23**		7,534.28
	Other Expenses	42		**20,451.68**		18,182.09
	Total Expenses			**98,800.33**		99,148.56
V	**Profit/ (Loss) Before Exceptional items and Tax (III-IV)**			**(2,111.57)**		(6,742.57)
VI	**Exceptional Items [Refer to Note No. 56]**					
	Profit on Sale of Investment		**20.33**		-	
	Profit / (Loss) on Sale of Property, Plant & Equipment		**64.07**	**84.40**	74.19	74.19
VII	**Profit / (Loss) Before Tax (V+VI)**			**(2,027.17)**		(6,668.38)
VIII	**Tax Expenses / (Savings)**	27				
	Current Tax		**-**		-	
	Deferred Tax Expenses / (Savings)		**(514.79)**		(1,647.91)	
	Total Tax Expenses / (Savings)			**(514.79)**		(1,647.91)
IX	**Profit / (Loss) for the year (VII-VIII)**			**(1,512.38)**		(5,020.47)
X	**Other Comprehensive Income**					
	Item that will not be reclassified to Profit or Loss:					
	Remeasurement Gain / (Losses) on defined benefit obligations (net)			**196.30**		(93.43)
	Fair Value gain / (loss) on Equity Instruments through OCI (net)			**(19.10)**		(83.73)
	Current Tax		**-**		-	
	Deferred Tax Expenses / (Savings)		**-**	**-**	(26.34)	(26.34)
	Other Comprehensive Income / (Loss) for the year, net of tax			**177.20**		(150.82)
XI	**Total Comprehensive Income / (Loss) for the year, net of tax (IX+X)**			**(1,335.18)**		(5,171.29)
XII	**Earnings per Equity Share of face value of ₹ 10/- each**					
	Basic & Diluted (in Rupees) [Refer to Note No.49]			**(16.40)**		(54.45)
	Material Accounting Policies, Judgements and Estimates	1-6				
	See accompanying notes to the financial statements.	7-59				

As per our report annexed

For and on behalf of the Board of Directors

For N.A. JAYARAMAN & CO.
Chartered Accountants
Firm Registration No. 001310S

For SRSV & ASSOCIATES
Chartered Accountants
Firm Registration No. 015041S

Shri P.R. VENKETRAMA RAJA
Chairman
(DIN: 00331406)
Ariyalur

Smt. P.V. NIRMALA RAJU
Managing Director
(DIN: 00474960)
Ariyalur

T.G. HARISHA
Partner
Membership No. 246983
Rajapalayam
28th May, 2026

V. RAJESWARAN
Partner
Membership No. 020881
Chennai

A. ARULPRANAVAM
Chief Financial Officer
Rajapalayam

K. MAHESWARAN
Secretary
Rajapalayam

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

		Note No.	For the year ended 31-03-2026		For the year ended 31-03-2025	
	INCOME					
I	Revenue from Operations	34		**94,204.11**		89,847.79
II	Other Income	35		**1,723.34**		1,690.96
III	**Total Income (I+II)**			**95,927.45**		91,538.75
IV	**EXPENSES**					
	Cost of Materials Consumed	36		**43,589.34**		47,345.38
	Purchases of Stock-in-Trade	37		**6,106.04**		2,490.63
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-progress	38		**(1,147.83)**		2,260.93
	Employee Benefit Expenses	39		**13,052.76**		12,245.35
	Finance Costs	40		**9,209.11**		9,089.90
	Depreciation and Amortization Expense	41		**7,539.23**		7,534.28
	Other Expenses	42		**20,451.69**		18,182.09
	Total Expenses			**98,800.34**		99,148.56
V	**Profit/ (Loss) Before Exceptional items and Tax (III-IV)**			**(2,872.89)**		(7,609.81)
VI	**Exceptional Items [Refer to Note No. 56]**					
	Profit on Sale of Investment in Associates		**20.33**		-	
	Profit on Sale of Property, Plant & Equipment		**64.07**	**84.40**	74.19	74.19
VII	**Profit / (Loss) Before Tax (V+VI)**			**(2,788.49)**		(7,535.62)
VIII	**Tax Expenses / (Savings)**	27				
	Current Tax		-		-	
	Deferred Tax Expenses / (Savings)		**(514.79)**		(1,647.91)	
	Total Tax Expenses / (Savings)			**(514.79)**		(1,647.91)
IX	**Profit for the year before share of profit /(Loss) of Associates (VII-VIII)**			**(2,273.70)**		(5,887.71)
X	**Share of Net Profit After Tax (PAT) of Associates accounted for using the equity method**			**13,709.83**		7,592.23
XI	**Profit for the year (IX+X)**			**11,436.13**		1,704.52
XII	**Other Comprehensive Income**					
	Item that will not be reclassified to Profit or Loss :					
	Remeasurement Losses on defined benefit obligations (net)			**196.30**		(93.43)
	Fair Value gain / (loss) on Equity Instruments through OCI (net)			**(19.10)**		(83.73)
	Current Tax		**-**		-	
	Deferred Tax Expenses / (Savings)		**-**	**-**	(26.34)	(26.34)
	Other Comprehensive Income / (Loss) for the year, net of tax			**177.20**		(150.82)
	Share of OCI of Associates accounted for using the equity method			**(228.20)**		(221.56)
	Total Other Comprehensive Income for the year, net of tax			**(51.00)**		(372.38)
XIII	**Total Comprehensive Income for the year, net of tax (XI+XII)**			**11,385.13**		1,332.14
XIV	**Earnings per Equity Share of face value of ₹ 10/- each**					
	Basic & Diluted (in Rupees) *[Refer to Note No. 49]*			**124.25**		18.52
	Significant Accounting Policies, Judgements and Estimates	1-6				
	See accompanying notes to the financial statements.	7-58				

As per our report annexed

For and on behalf of the Board of Directors

For N.A. JAYARAMAN & CO.
Chartered Accountants
Firm Registration No. 001310S

For SRSV & ASSOCIATES
Chartered Accountants
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