

**SRM CONTRACTORS LIMITED**

FORMERLY KNOWN AS SRM CONTRACTORS (P) LIMITED

Regd. Office: SEC 3, NEAR BJP HEAD OFFICE, TRIKUTA NAGAR JAMMU 180012

CIN: U45400JK2008PTC002933

Telefax:0191-2472729. Email:srmcontractors@gmail.com

**STATEMENT OF CONSOLIDATED FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED 30 JUNE 2024**

(Figures in lakhs)

Particulars	Quarter ended 30	Quarter ended 31st	Quarter ended 30	Year ended 31st
	June 2024	March 2024	June 2023	March 2024
	(unaudited)	(audited)	(unaudited)	(audited)
I Revenue from operations (gross)	5,486.71	10,787.07	3,997.88	34,242.10
Less: Excise Duty	-	-	-	-
Revenue from operations (net)	<b>5,486.71</b>	<b>10,787.07</b>	<b>3,997.88</b>	<b>34,242.10</b>
II Other Income	102.73	-13.18	-13.32	759.42
III Total Income (I+II)	<b>5,589.44</b>	<b>10,773.89</b>	<b>3,984.57</b>	<b>35,001.51</b>
IV Expenses				
(a) Cost of materials consumed	3,329.65	8,160.25	2,011.31	25,769.07
(b) Purchase of Stock in Trade	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(d) Employee benefits expenses	447.44	348.73	358.18	1,442.08
(e) Finance costs	211.92	287.24	14.50	568.58
(f) Depreciation and amortisation expenses	246.93	265.37	201.90	892.22
(g) Other expenses	727.48	1,006.03	957.20	2,868.58
Total Expenses	<b>4,963.41</b>	<b>10,067.62</b>	<b>3,543.09</b>	<b>31,540.53</b>
V Profit before exceptional and extraordinary item and tax	<b>626.03</b>	<b>706.27</b>	<b>441.48</b>	<b>3,460.99</b>
VI Exceptional Items	-	-	-	-
VII Profit before extraordinary item and tax	626.03	706.27	441.48	3,460.99
VIII Extraordinary Items	-	-	-	-
IX Profit before Tax	626.03	706.27	441.48	3,460.99
X Tax Expense:				
(a) Current tax expense	156.32	177.77	87.35	750.47
(b) Deferred tax	-7.26	-88.27	21.33	13.89
XI Profit / (Loss) for the period from continuing operations	476.97	616.77	332.80	2,696.63
XII Profit / (Loss) from discontinuing operations	-	-	-	-
XIII Tax from discontinuing operations	-	-	-	-
XIV Profit/ (Loss) from discontinuing operations	-	-	-	-
XV (Loss) for the Period	<b>476.97</b>	<b>616.77</b>	<b>332.80</b>	<b>2,696.63</b>
XVI Earning per equity share*:				
(1) Basic	8.32	14.73	7.95	16.10
(2) Diluted	8.32	14.73	7.95	16.10

\* Annualised for quarterly data



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**STATEMENT OF STANDALONE FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED 30 JUNE 2024**

(Figures in lakhs )

Particulars	Quarter ended 30 June 2024 (unaudited)	Quarter ended 31st March 2024 (audited)	Quarter ended 30 June 2023 (unaudited)	Year ended 31st March 2024 (audited)
<b>I Revenue from operations (gross)</b>	5,421.71	10,787.07	3,997.88	34,242.10
Less: Excise Duty	-	-	-	-
<b>Revenue from operations (net)</b>	<b>5,421.71</b>	<b>10,787.07</b>	<b>3,997.88</b>	<b>34,242.10</b>
<b>II Other Income</b>	97.75	79.38	6.34	280.04
<b>III Total Income (I+II)</b>	<b>5,519.46</b>	<b>10,866.45</b>	<b>4,004.23</b>	<b>34,522.13</b>
<b>IV Expenses</b>				
(a) Cost of materials consumed	3,270.12	8,160.25	2,011.31	25,769.07
(b) Purchase of Stock in Trade	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(d) Employee benefits expenses	447.44	348.73	358.18	1,442.08
(e) Finance costs	211.92	287.24	14.50	568.58
(f) Depreciation and amortisation expenses	246.93	265.37	201.90	892.22
(g) Other expenses	727.48	1,006.03	957.20	2,868.58
<b>Total Expenses</b>	<b>4,903.88</b>	<b>10,067.62</b>	<b>3,543.09</b>	<b>31,540.53</b>
<b>V Profit before exceptional and extraordinary item and tax</b>	<b>615.58</b>	<b>798.84</b>	<b>461.14</b>	<b>2,981.61</b>
<b>VI Exceptional Items</b>	-	-	-	-
<b>VII Profit before extraordinary item and tax</b>	615.58	798.84	461.14	2,981.61
<b>VIII Extraordinary Items</b>	-	-	-	-
<b>IX Profit before Tax</b>	615.58	798.84	461.14	2,981.61
<b>X Tax Expense:</b>				
(a) Current tax expense	154.94	201.07	116.07	750.47
(b) Deferred tax	-7.26	-88.27	28.35	13.89
<b>XI Profit / (Loss) for the period from continuing operations</b>	467.90	686.04	316.72	2,217.25
<b>XII Profit / (Loss) from discontinuing operations</b>	-	-	-	-
<b>XIII Tax from discontinuing operations</b>	-	-	-	-
<b>XIV Profit/ (Loss) from discontinuing operations</b>	-	-	-	-
<b>XV (Loss) for the Period</b>	<b>467.90</b>	<b>686.04</b>	<b>316.72</b>	<b>2,217.25</b>
<b>XVI Earning per equity share*:</b>				
(1) Basic annualized	8.16	16.39	7.57	13.24
(2) Diluted annualized	8.16	16.39	7.57	13.24

\* Annualised for quarterly data

**Notes:**

1. The Standalone and Consolidated financial results of the Company for the quarter ended June 30, 2024 were reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on August 14, 2024. The Statutory Auditors have carried out limited review of the same and expressed an unmodified review report on these financial results.

2. The Statement has been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and other relevant provisions of the Act.

For and on behalf of Board of Directors  
SRM Contractors Ltd

SANJAY MENTA  
(MANAGING DIRECTOR)  
DIN: 02274498

PLACE : JAMMU  
DATE : 14.08.2024



**SATENDRYA MRINAL & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**HALL NO 2 A, AQUAF COMPLEX, GANDHI NAGAR , JAMMU-180010**



:-9858514318



:- 01912458442



:- [amitgupta.aga@gmail.com](mailto:amitgupta.aga@gmail.com)

**Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**Review Report to The Board of Directors,  
SRM CONTRACTORS LIMITED**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of SRM Contractors Limited for the quarter ended June 30, 2024 ('the Statement'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors.

Our responsibility is to issue a report on this financial statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

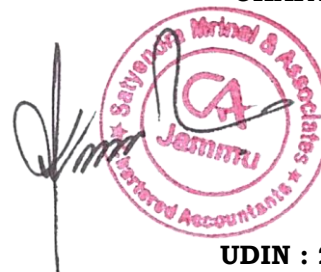
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of this matter.

**Place : Jammu**

**Dated : 14.08.2024**

**FOR SATYENDRA MRINAL AND ASSOCIATES  
CHARTERED ACCOUNTANTS**



**CA AMIT GUPTA**

**M NO 505172**

**FRN 017068N**

**UDIN : 24505172BKAIZY1126**



**Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**Review Report to The Board of Directors,  
SRM Contractors Limited**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of SRM Contractors Limited ('hereinafter referred to as 'the Holding Company') and its subsidiaries (the Holding Company, its subsidiaries and JV's together referred to as "the Group") for the quarter ended June 30, 2024 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

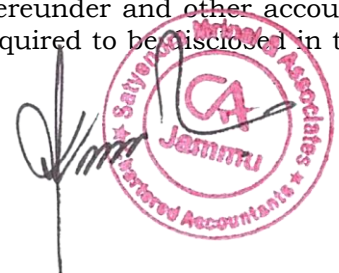
We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes results of the following entities:

S.no.	Name	Status
1.	SAI SRM Projects	Joint Ventures
2.	ECI SRM Projects	Joint Ventures
3.	SRM Rajinder Projects	Joint Ventures
4.	Kapahi SRM Projects	Joint Ventures
5.	Loran Valley Power Projects Private Limited	Subsidiary
6.	SP Mangal Murti Enterprises Private Limited	Subsidiary

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms





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of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

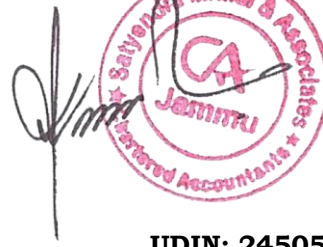
The comparative financial information of the Company for the corresponding quarter June 30, 2023 included in the accompanying Statement are based on the restated consolidated financial results prepared in accordance with the recognition and measurement principles of Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India.

Our conclusion on the Statement is not modified in respect of the above matters.

**Place : Jammu**

**Dated : 14.08.2024**

**FOR SATYENDRA MRINAL AND ASSOCIATES  
CHARTERED ACCOUNTANTS**



**CA AMIT GUPTA**

**M NO 505172**

**FRN 017068N**

**UDIN: 24505172BKAIZX3061**