

# SRM CONTRACTORS LIMITED

FORMERLY KNOWN AS SRM CONTRACTORS (P) LIMITED

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

CIN: U45400JK2008PLC002933

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



## STATEMENT OF UNAUDITED STANDALONE FINANCIALS RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(Rs in Lakhs)

S.No	Particulars	Quarter ended			Year ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Income</b>				
	a) Revenue from operations	14,309.34	22,668.94	5,421.71	52,659.39
	b) Other income	159.28	392.68	97.75	666.51
	<b>Total Revenue</b>	<b>14,468.62</b>	<b>23,061.62</b>	<b>5,519.46</b>	<b>53,325.90</b>
2	<b>Expenses</b>				
	a) Cost of materials consumed	10,148.84	17,108.01	3,270.12	37,877.29
	b) Purchases of Stock-in-Trade	-	-	-	-
	c) Changes in inventories of finished goods, Work-in-progress and Stock-in-Trade	-	-	-	-
	d) Employee benefits expense	788.81	534.50	447.44	2,040.71
	e) Finance Costs	131.12	212.20	211.92	746.53
	f) Depreciation, Amortisation and Impairment Expenses	239.40	547.01	246.93	1,352.61
	h) Other expenses	1,314.40	1,648.94	727.48	4,616.26
	<b>Total expenses</b>	<b>12,622.57</b>	<b>20,050.66</b>	<b>4,903.88</b>	<b>46,633.41</b>
3	<b>Profit before exceptional and tax (1-2)</b>	<b>1,846.05</b>	<b>3,010.97</b>	<b>615.58</b>	<b>6,692.48</b>
4	Exceptional items	-	-	-	-
5	<b>Profit before Tax (3-4)</b>	<b>1,846.05</b>	<b>3,010.97</b>	<b>615.58</b>	<b>6,692.48</b>
6	<b>Tax expense:</b>				
	(a) Current tax	369.21	757.56	154.94	1,683.83
	(b) Deferred tax	170.88	(7.38)	(7.26)	(7.38)
	(c) Income Tax of Earlier Years	-	-	-	-
7	<b>Profit (Loss) for the period (5-6)</b>	<b>1,305.96</b>	<b>2,260.79</b>	<b>467.90</b>	<b>5,016.03</b>
8	Other Comprehensive Income	-	-	-	-
	a) Items that will not be reclassified to profit or loss	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
9	<b>Total Comprehensive Income for the period (7+8)</b>	<b>1,305.96</b>	<b>2,260.79</b>	<b>467.90</b>	<b>5,016.03</b>
10	<b>Paid-Up Equity Share Capital (Face value of Share 10/-)</b>	<b>2,294.42</b>	<b>2,294.42</b>	<b>2,294.42</b>	<b>2,294.42</b>
11	Other Equity				
12	<b>Earnings per share</b>				
	(1) Basic	5.69	9.85	2.04	21.86
	(2) Diluted	5.69	9.85	2.04	21.86

For and on behalf of Board of Directors  
SRM Contractors Limited

Sanjay Mehta  
Managing Director  
DIN: 02274498



PLACE : JAMMU  
Date: 14.08.2025



**Notes to the Standalone Un-audited Financial Results:**

1. The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter.
2. The above standalone un-audited financial results for the quarter ended 30<sup>th</sup> June, 2025, were reviewed by the Audit Committee at the meeting held on 14<sup>th</sup> August, 2025 and approved by the Board of Directors and taken on record at the meeting held on 14<sup>th</sup> August, 2025.
3. The Statutory auditors have carried out a Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 of the above financial results for the quarter ended 30<sup>th</sup> June, 2025 and have issued an unmodified opinion on the above results.
4. As per Ind. AS. 108, the Company operates in single segment.
5. Figures for the previous periods have been regrouped and/or reclassified wherever necessary to confirm with the current period presentation.

**FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
SRM CONTRACTORS LIMITED**

**SANJAY MEHTA**  
**MANAGING DIRECTOR**  
**DIN: 02274498**



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(Formerly known as 'SRM CONTRACTORS PRIVATE LIMITED')

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GSTIN: 01AAMCS4397M1ZT



**SATYENDRA 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 the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To,  
The Board of Directors  
SRM Contractors Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **SRM Contractors Limited** ("the Company") for the quarter ended 30 June 2025, which are included in the accompanying "Statement of unaudited standalone financial results for the quarter ended 30 June 2025" ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) regulations, 2015, as amended (the "Listing Regulation 2015").

The Statement, which is the responsibility of the Company's management and approved by the 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the Company personnel and analytical procedures applied to financial data and thus provides 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 standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Place: Jammu  
Dated: 30.06.2025**

**For Satyendra Mrinal and Associates  
Chartered Accountants**

**CA Amit Gupta**

**M.NO: 505172**

**FRN: 017068N**

**UDIN: 25505172BMGFJ3192**





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

To,  
The Board of Directors  
SRM Contractors Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **SRM Contractors Limited** ("the Company") for the quarter ended 30 June 2025, which are included in the accompanying "Statement of unaudited standalone financial results for the quarter ended 30 June 2025" ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) regulations, 2015, as amended (the "Listing Regulation 2015").

The Statement, which is the responsibility of the Company's management and approved by the 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the Company personnel and analytical procedures applied to financial data and thus provides 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 standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Rohit KC Jain & Co.  
Chartered Accountants  
FRN: 020422N



CA Ritesh Wahal  
Partner  
M. No. 0517197  
Place: New Delhi  
Date: 14.08.2025  
UDIN: 25517197BMHZKD7443

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## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIALS RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(Rs in Lakhs)

S.No	Particulars	Quarter ended			Year ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Income</b>				
	a) Revenue from operations	14,239.66	22,757.48	5,486.71	52,812.93
	b) Other income	159.28	669.75	102.73	1,391.93
	<b>Total Revenue</b>	<b>14,398.94</b>	<b>23,427.23</b>	<b>5,589.44</b>	<b>54,204.86</b>
2	<b>Expenses</b>				
	a) Cost of materials consumed	9,520.07	17,181.13	3,329.65	38,011.54
	b) Purchases of Stock-in-Trade	-	-	-	-
	c) Changes in inventories of finished goods, Work-in-progress and Stock-in-Trade	-	-	-	-
	d) Employee benefits expense	788.81	532.05	447.44	2,040.71
	e) Finance Costs	131.12	212.20	211.92	746.53
	f) Depreciation, Amortisation and Impairment Expenses	248.05	549.90	246.93	1,355.51
	h) Other expenses	1,889.74	1,649.18	727.48	4,616.82
	<b>Total expenses</b>	<b>12,577.79</b>	<b>20,124.45</b>	<b>4,963.41</b>	<b>46,771.11</b>
3	<b>Profit before exceptional and tax (1-2)</b>	<b>1,821.15</b>	<b>3,302.77</b>	<b>626.03</b>	<b>7,433.75</b>
4	Exceptional items	-	-	-	-
5	<b>Profit before Tax (3-4)</b>	<b>1,821.15</b>	<b>3,302.77</b>	<b>626.03</b>	<b>7,433.75</b>
6	<b>Tax expense:</b>				
	(a) Current tax	375.46	901.08	156.32	1,939.60
	(b) Deferred tax	170.88	(6.13)	(7.26)	(6.13)
	(c) Income Tax of Earlier Years	-	-	-	-
7	<b>Profit (Loss) for the period (5-6)</b>	<b>1,274.81</b>	<b>2,407.82</b>	<b>476.97</b>	<b>5,500.28</b>
8	Other Comprehensive Income	-	-	-	-
	a) Items that will not be reclassified to profit or loss	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
9	<b>Total Comprehensive Income for the period (7+8)</b>	<b>1,274.81</b>	<b>2,407.82</b>	<b>476.97</b>	<b>5,500.28</b>
10	Paid-Up Equity Share Capital (Face value of Share 10/-)	2,294.42	2,294.42	2,294.42	2,294.42
11	Other Equity				
12	<b>Earnings per share</b>				
	(1) Basic	5.56	10.49	2.08	23.97
	(2) Diluted	5.56	10.49	2.08	23.97

For and on behalf of Board of Directors  
SRM Contractors Limited

Sanjay Mehta  
Managing Director  
DIN: 02274498



PLACE : JAMMU  
Date: 14.08.2025



#### **Notes to the Consolidated Un-audited Financial Results:**

1. The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter.
2. The above Consolidated un-audited financial results for the quarter ended 30<sup>th</sup> June, 2025, were reviewed by the Audit Committee at the meeting held on 14<sup>th</sup> August, 2025 and approved by the Board of Directors and taken on record at the meeting held on 14<sup>th</sup> August, 2025.
3. The Consolidated results include the result of the following entities: Subsidiary Companies and Joint Arrangements:
  - a. SP Mangal Murti Enterprises Private Limited ( Wholly Owned Subsidiary )
  - b. Loran Valley Power Projects Private Limited ( Subsidiary )
  - c. SAI SRM Projects
  - d. ECI SRM Projects
  - e. SRM Rajinder Projects
  - f. Kapahi SRM Projects
  - g. SRM RSB Projects
4. The Statutory auditors have carried out a Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 of the above financial results for the quarter ended 30<sup>th</sup> June, 2025, and have issued an unmodified opinion on the above results.
5. As per Ind. AS. 108, the Company operates in single segment.
6. Figures for the previous periods have been regrouped and/or reclassified wherever necessary to confirm with the current period presentation.

**FOR AND ON BEHALF OF THE BOARD OF DIRECTORS**  
**SRM CONTRACTORS LIMITED**



**SANJAY MEHTA**  
**MANAGING DIRECTOR**  
**DIN: 02274498**

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

**To,  
The Board of Directors  
SRM Contractors Limited**

We have reviewed the accompanying statement of unaudited Consolidated financial results of **SRM Contractors Limited** ("the Company") for the quarter ended 30 June 2025, which are included in the accompanying "Statement of unaudited financial results for the quarter ended 30 June 2025" (the "Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) regulations, 2015, as amended (the "Listing Regulation 2015").

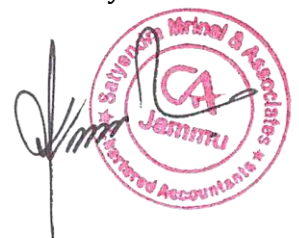
This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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. 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 the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the Parent Company, its subsidiaries (including joint operations) i.e SP Mangal Murti Enterprises Private Limited, Loran Valley Power Projects Private Limited, SAI SRM Projects, ECI SRM Projects, SRM Rajinder Projects, Kapahi SRM Projects, SRM RSB Projects.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.







**SATYENDRA 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)

"Review of Interim Financial Information Performed by the Independent Auditor of the Entity" and their report, vide which they have issued an unmodified conclusion, have been furnished to us by the Management and our conclusion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraphs 3 and 4 above.

Our conclusion is not modified in respect of the above matter.

**Place: Jammu**

**Dated: 30.06.2025**

**For Satyendra Mrinal and Associates  
Chartered Accountants**

**CA Amit Gupta**

**M.NO: 505172**

**FRN: 017068N**

**UDIN:25505172BMGFIK7352**







# ROHITKC JAIN & CO

CHARTERED ACCOUNTANTS

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

To,  
The Board of Directors  
SRM Contractors Limited

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This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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.

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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the Parent Company, its subsidiaries i.e. SP Mangal Murti Enterprises Pvt Ltd, Loran Valley Power Projects Pvt Ltd, including Joint Operations i.e. SRM-RSB Projects, Sai-SRM Projects, ECI-SRM Projects, SRM-Rajinder Projects and Kapahi-SRM Projects.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Rohit KC Jain & Co.

Chartered Accountants

FRN: 020422N

CA Ritesh Wahal

Partner

M. No. 0517197

Place: New Delhi

Date: 14.08.2025

UDIN: 25517197BMHZKE9137