Dated: 14.11.2024

To,

The Manager,
Department of Corporate Services
BSE Limited
Floor 25, P.J. Towers,
Dalal Street, Mumbai – 400 001
BSE Scrip code – [544158]
Equity ISIN INE0R6Z01013

The General Manager,
Department of Corporate Services
The National Stock Exchange of India Limited
Plot No. C/1, G Block, Bandra Kurla complex,
Bandra, Mumbai – 400 051
NSE Scrip code – [SRM]

Sub: Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September , 2024

Dear Sir/Madam,

Pursuant to Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed herewith the Statement of Unaudited Standalone and Consolidated Financial Results and Limited Review Report for the quarter and half year ended 30th September, 2024.

Please note that the Board meeting commenced at 5.30 P.M. and concluded at 7.20 P.M. on 14th November, 2024.

The same is also available on the website of the company i.e. **www.srmcpl.com.**

This is for your information and record.

Thanking you,

For
SRM Contractors Limited

Sanjay Mehta
Managing Director
DIN: 02274498

SRM CONTRACTORS LIMITED

(Formerly known as 'SRM CONTRACTORS PRIVATE LIMITED')
CIN: U45400JK2008PLC002933
Regd. Office: Sector-3, Near BJP Head Office, Trikuta Nagar, Jammu-180012
Telefax:0191 2472729. Email:srmcontractors@gmail.com;
GSTIN: 01AAMCS4397M1ZT

SATENDRYA MRINAL & ASSOCIATES
CHARTERED ACCOUNTANTS
HALL NO 2 A, AQUAF COMPLEX, GANDHI NAGAR , JAMMU-180010

:-9858514318 :- 01912458442
:- 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)

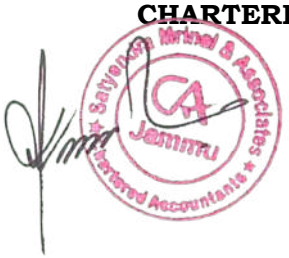
To The Board of Directors of SRM Contractors Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of SRM Contractors Limited for the quarter ended September 30, 2024 ('the Statement') and the year to date results for the period 01 April 2024 to 30th September 2024 being submitted by the company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on this financial statement based on our review.
3. 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.
4. 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 : 14.11.2024

FOR SATYENDRA MRINAL AND ASSOCIATES
CHARTERED ACCOUNTANTS



CA AMIT GUPTA

M NO 505172

FRN 017068N
UDIN : 24505172BKAJMR8758

SATENDRYA MRINAL & ASSOCIATES
CHARTERED ACCOUNTANTS
HALL NO 2 A, AQUAF COMPLEX, GANDHI NAGAR , JAMMU-180010
:-9858514318 :- 01912458442
:- amitgupta.aga@gmail.com

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)

To The Board of Directors of SRM Contractors Limited

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of

1. 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 September 30, 2024 ('the Statement') and the year to date results for the period 01 April 2024 to 30th September 2024 being submitted by the company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)
2. 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.
3. 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.
4. 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.



SATENDRYA MRINAL & ASSOCIATES
CHARTERED ACCOUNTANTS
HALL NO 2 A, AQUAF COMPLEX, GANDHI NAGAR , JAMMU-180010
:-9858514318 :- 01912458442
:- amitgupta.aga@gmail.com

The Statement includes results of the following entities:

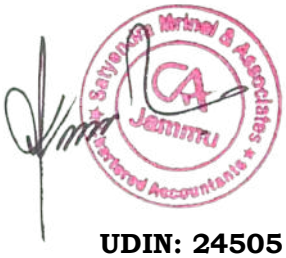
S.no.	Name	Status
1.	SAI SRM Projects	Joint Ventures
2.	ECI SRM Projects	Joint Ventures
3.	SRM Rajinder Projects	Joint Ventures
4.	Kapahi SRM Projects	Joint Ventures
5.	Loran Valley Power Projects Private Limited	Subsidiary
6.	SP Mangal Murti Enterprises Private Limited	Subsidiary

5. 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 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.
6. 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 : 14.11.2024

FOR SATYENDRA MRINAL AND ASSOCIATES
CHARTERED ACCOUNTANTS



CA AMIT GUPTA

M NO 505172

FRN 017068N
UDIN: 24505172BKAJMS5074

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 STANDALONE FINANCIALS RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEP 2024

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(Figures in lakhs)

	Particulars	Quarter ended 30 September 2024 (unaudited)	Quarter ended 30 Jun 2024 (unaudited)	Quarter ended 30 September 2023 (unaudited)	Half Year ended 30 September 2024 (unaudited)	Half Year ended 30 September 2023 (unaudited)	Year ended 31st March 2024 (audited)
	Revenue from operations (gross)	9,524.67	5,421.71	10,787.26	14,946.38	14,785.14	34,242.10
	Less: Excise Duty					-	-
	Revenue from operations (net)	**9,524.67**	**5,421.71**	**10,787.26**	**14,946.38**	**14,785.14**	**34,242.10**
						-	
	Other Income	87.10	97.75	154.92	184.84	161.26	280.04
						-	
1	**Total Income (I+II)**	**9,611.77**	**5,519.46**	**10,942.18**	**15,131.22**	**14,946.41**	**34,522.13**
						-	
	Expenses					-	
	(a) Cost of materials consumed	6,493.66	3,270.12	8,921.65	9,763.78	10,932.96	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	509.50	447.44	388.23	956.94	746.41	1,442.08
	(e) Finance costs	159.11	211.92	173.05	371.02	187.56	568.58
	(f) Depreciation and amortisation expenses	264.81	246.93	201.90	511.74	403.79	892.22
	(g) Other expenses	1,001.90	727.48	57.33	1,729.38	1,014.53	2,868.58
2	**Total Expenses**	**8,428.99**	**4,903.88**	**9,742.16**	**13,332.87**	**13,285.24**	**31,540.53**
3	**Profit before Tax**	**1,182.78**	**615.57**	**1,200.02**	**1,798.35**	**1,661.17**	**2,981.61**
4	**Tax Expense:**						
	(a) Current tax expense	297.71	154.94	302.05	452.65	418.12	750.47
	(b) Deferred tax	-5.10	-7.26	73.77	-12.36	102.12	13.89
5	**Profit after Tax**	**890.17**	**467.90**	**824.20**	**1,358.07**	**1,140.93**	**2,217.25**
6	**Other Comprehensive Income**	**-**	**-**	**-**	**-**	**-**	**-**
7	**Total Comprehensive Income (5+6)**	**890.17**	**467.90**	**824.20**	**1,358.07**	**1,140.93**	**2,217.25**
8	**Paid up equity share capital**	**2,294.42**	**2,294.42**	**1,674.42**	**2,294.42**	**1,674.42**	**1,674.42**
9	**Other Equity**	**-**	**-**	**-**	**-**	**-**	**-**
10	**Earning per equity share*:**						
	(1) Basic	**15.52**	**8.16**	**19.69**	**11.84**	**13.63**	**13.24**
	(2) Diluted	**15.52**	**8.16**	**19.69**	**11.84**	**13.63**	**13.24**

* Annualised for quarterly data

Notes:

1. The Standalone and Consolidated financial results of the Company for the quarter and half year ended Sep 30, 2024 were reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on November 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.



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 STANDALONE ASSETS AND LIABILITIES AS ON 30 SEP 2024

(Figures in lakhs)

Particulars	AS AT 30.09.2024 (unaudited)	AS AT 31.03.2024 (audited)
ASSETS		
1 Non-current assets		
Property, Plant and Equipment	5,232.14	3,983.83
Investment Property	701.53	639.27
Total Non Current Assets	**5,933.67**	**4,623.10**
2 Current Assets		
(a) Inventories	10,674.80	2,745.60
(b) Financial Assets		
(i) Trade receivables	3,029.97	3,130.19
(ii) Cash And Cash Equivalent	5,705.86	5,929.49
(iii) Investments	643.08	327.06
(iv) Loans	412.00	343.63
(v) Other Financial Assets	7,363.54	5,941.47
(c) Other currrent assets	17.59	22.79
Total Current Assets	**27,846.84**	**18,440.24**
Total Assets	**33,780.51**	**23,063.34**
EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	2,294.42	1,674.42
(b) Reserves and surplus	20,679.90	6,921.82
(b) Money Received against share warrents	0.00	
(c) Minority Interest	0.00	0.00
2 Share application money pending allotments	0.00	3,905.79
Total Equity	**22,974.32**	**12,502.03**
3 Non-current liabilities		
(a) Long-term borrowings	2,269.70	2,572.52
(b) Deferred tax liabilities (net)	36.08	48.44
(c) Other Long Term Liabilities		
(d) Long term provision		
Total non current liabilities	**2,305.78**	**2,620.96**
4 Current liabilities		
(a) Short Term Borrowings	1,428.29	2,185.91
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	0.00	331.27
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	5,245.22	2,896.62
(c) Other current liabilities	1,267.99	2,000.35
(d) Short-term provisions	558.92	526.19
Total Current liabilities	**8,500.41**	**7,940.34**
Total Equity and liabilities	**33,780.51**	**23,063.34**

STATEMENT OF STANDALONE CASH FLOWS AS ON 30 SEP 2024

Particulars	30.09.2024 (unaudited)	31.03.2024 (audited)	30.09.2023 (unaudited)
Cash flow from operating activities			
Profit/ (loss) before tax	1798.35	2981.61	1661.17
Adjustments for:			
Depreciation and amortisation expense	511.74	892.22	403.79
Exceptional items		0.00	
Loss on disposal of property, plant and equipment			
Operating profit before working capital changes	**2310.10**	**3873.83**	**2064.96**
Movements in working capital			
(Increase) / decrease in financial assets and other assets	-1801.26	-1661.02	-194.30
(Increase)/ .decrease in trade receivables	100.23	-1592.27	323.32
(Increase) / decrease in inventories	-7929.20	-1708.91	-1708.90
(Decrease)/ increase in trade payables	2017.33	2112.39	2321.69
(Decrease) / increase in other liabilities, financial liabilities and provisions	-1457.26	1152.96	-497.74
Cash (used in) / generated from operating activities	**-6760.06**	**2176.98**	**2309.03**
Direct taxes (paid)/ refund, (net)	-452.65	-750.47	-418.12
Net cash (used in)/ generated from operating activities - A	**-7212.71**	**1426.51**	**1890.91**
Cash flow from investing activities			
Payments for purchase of property, plant and equipment	-1760.06	-928.94	-310.15
Investments made	-62.26	-459.88	-353.43
Interest received			
Net cash (used in)/ generated from investing activities - B	**-1822.31**	**-1388.82**	**-663.58**
Cash flow from financing activities			
Repayment of long-term borrowings	-302.82		
Proceeds from long-term borrowings		15.69	211.26
Proceeds from issue of shares.	9114.21	3905.79	
Net cash (used in)/ generated from financing activities - C	**8811.39**	**3921.48**	**211.26**
Net increase/ (decrease) in cash anci cash equivalents - A+B+C	-223.63	3959.17	1438.59
Cash and cash equivalents at the beginning of period	5929.49	1970.32	1970.32
Cash and cash equivalents at the end of period	**5705.86**	**5929.49**	**3408.91**

SRM CONTRACTORS LTD.

SRM CONTRACTORS LIMITED

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STATEMENT OF CONSOLIDATED FINANCIALS RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEP 2024

(Figures in lakhs)

	Particulars	Quarter ended 30 September 2024 (unaudited)	Quarter ended 30 Jun 2024 (unaudited)	Quarter ended 30 September 2023 (unaudited)	Half Year ended 30 September 2024 (unaudited)	Half Year ended 30 September 2023 (unaudited)	Year ended 31st March 2024 (audited)
	Revenue from operations (gross)	9,524.67	5,486.71	10,787.26	15,011.38	14,785.14	34,242.10
	Less: Excise Duty		-			-	
	Revenue from operations (net)	**9,524.67**	**5,486.71**	**10,787.26**	**15,011.38**	**14,785.14**	**34,242.10**
			-			-	
	Other Income	281.68	102.73	626.68	384.40	613.37	759.42
			-			-	
1	**Total Income (I+II)**	**9,806.34**	**5,589.44**	**11,413.94**	**15,395.78**	**15,398.51**	**35,001.51**
			-			-	
	Expenses		-			-	
	(a) Cost of materials consumed	6,495.26	3,329.65	8,921.65	9,824.91	10,932.96	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	509.50	447.44	388.23	956.94	746.41	1,442.08
	(e) Finance costs	159.11	211.92	173.05	371.02	187.56	568.58
	(f) Depreciation and amortisation expenses	264.81	246.93	201.89	511.74	403.79	892.22
	(g) Other expenses	1,001.90	727.48	30.05	1,729.38	987.25	2,868.58
			-			-	
2	**Total Expenses**	**8,430.59**	**4,963.41**	**9,714.87**	**13,394.00**	**13,257.96**	**31,540.53**
			-			-	
3	**Profit before Tax**	**1,375.76**	**626.03**	**1,699.07**	**2,001.79**	**2,140.55**	**3,460.99**
4	**Tax Expense:**						
	(a) Current tax expense	346.28	156.32	330.77	502.60	418.12	750.47
	(b) Deferred tax	-5.10	-7.26	80.79	-12.36	102.12	13.89
5	**Profit after Tax**	**1,034.58**	**476.97**	**1,287.51**	**1,511.56**	**1,620.31**	**2,696.63**
6	**Other Comprehensive Income**	**-**	**-**	**-**	**-**	**-**	**-**
7	**Total Comprehensive Income (5+6)**	**1,034.58**	**476.97**	**1,287.51**	**1,511.56**	**1,620.31**	**2,696.63**
8	**Paid up equity share capital**	**2,294.42**	**2,294.42**	**1,674.42**	**2,294.42**	**1,674.42**	**1,674.42**
9	**Other Equity**	**-**	**-**	**-**	**-**	**-**	**-**
10	**Earning per equity share*:**						
	(1) Basic	**18.04**	**8.32**	**30.76**	**13.18**	**19.35**	**16.10**
	(2) Diluted	**18.04**	**8.32**	**30.76**	**13.18**	**19.35**	**16.10**

* Annualised for quarterly data

SRM CONTRACTORS LTD.

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS ON 30 SEP 2024

(Figures in lakhs)

Particulars	AS AT 30.09.2024 (unaudited)	AS AT 31.03.2024 (audited)
ASSETS		
1 Non-current assets		
Property, Plant and Equipment	5,232.14	3,983.83
Investment Property	701.53	639.27
Total Non Current Assets	**5,933.67**	**4,623.10**
2 Current Assets		
(a) Inventories	10,674.80	2,745.60
(b) Financial Assets	-	
(i) Trade receivables	3,029.97	3,130.20
(ii) Cash And Cash Equivalent	5,705.86	5,929.49
(iii) Investments	1,284.17	764.72
(iv) Loans		
(v) Other Financial Assets	7,775.54	6,290.30
	-	
(c) Other currrent assets	17.59	17.59
Total Current Assets	**28,487.93**	**18,877.89**
Total Assets	**34,421.59**	**23,500.99**
EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	2,294.42	1,674.42
(b) Reserves and surplus	21,271.03	7,359.48
(b) Money Received against share warrents	-	
(c) Minority Interest	-	-
2 Share application money pending allotments	-	3,905.79
Total Equity	**23,565.45**	**12,939.69**
3 Non-current liabilities		
(a) Long-term borrowings	2,269.70	2,572.52
(b) Deferred tax liabilities (net)	36.08	48.44
(c) Other Long Term Liabilities	-	
(d) Long term provision	-	
Total non current liabilities	**2,305.78**	**2,620.96**
4 Current liabilities		
(a) Short Term Borrowings	1,428.29	2,185.91
(b) Trade payables	-	
(A) total outstanding dues of micro enterprises and small enterprises	-	331.27
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	5,245.22	2,896.62
(c) Other current liabilities	1,267.99	2,000.35
(d) Short-term provisions	608.87	526.19
Total Current liabilities	**8,550.36**	**7,940.34**
Total Equity and liabilities	**34,421.59**	**23,500.99**

SRM CONTRACTORS LTD.

STATEMENT OF CONSOLIDATED CASH FLOWS AS ON 30 SEP 2024

(Figures in lakhs)

Particulars	30.09.2024 (unaudited)	31.03.2024 (audited)	30.09.2023 (unaudited)
Cash flow from operating activities			
Profit/ (loss) before tax	2001.79	3460.99	2140.55
Adjustments for:			
Depreciation and amortisation expense	511.74	892.22	403.79
Exceptional items		0.00	
Loss on disposal of property, plant and equipment			
Operating profit before working capital changes	**2513.53**	**4353.21**	**2544.34**
Movements in working capital			
(Increase) / decrease in financial assets and other assets	-2004.69	-2140.40	-673.68
(Increase)/ .decrease in trade receivables	100.23	-1592.27	323.32
(Increase) / decrease in inventories	-7929.20	-1708.90	-1708.90
(Decrease)/ increase in trade payables	2017.33	2112.39	2321.69
(Decrease) / increase in other liabilities, financial liabilities and provisions	-1457.26	1152.96	-497.74
Cash (used in) / generated from operating activities	**-6760.06**	**2176.99**	**2309.03**
Direct taxes (paid)/ refund, (net)	-452.65	-750.47	-418.12
Net cash (used in)/ generated from operating activities - A	**-7212.71**	**1426.52**	**1890.91**
Cash flow from investing activities			
Payments for purchase of property, plant and equipment	-1760.06	-928.94	-310.15
Investments made	-62.26	-459.88	-353.43
Interest received			
Net cash (used in)/ generated from investing activities - B	**-1822.31**	**-1388.82**	**-663.58**
Cash flow from financing activities			
Repayment of long-term borrowings	-302.82		
Proceeds from long-term borrowings		15.69	211.26
Proceeds from issue of shares.	9114.21	3905.79	
Net cash (used in)/ generated from financing activities - C	**8811.39**	**3921.48**	**211.26**
Net increase/ (decrease) in cash anci cash equivalents - A+B+C	-223.63	3959.18	1438.59
Cash and cash equivalents at the beginning of period	5929.49	1970.31	1970.32
Cash and cash equivalents at the end of period	**5705.86**	**5929.49**	**3408.91**

