Dated : 30.05.2024
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]

Subject : Outcome of the Board Meeting held on 30.05.2024.

(i) Submission of Audited Financial Results of the Company for the Quarter & Year ended 31st March, 2024.

(ii) Appointed M/s D.K Pandoh & Associates, Company Secretaries as Secretarial Auditors of the Company for the financial year 2024-25.

(iii) Appointment of Mr. Vijay Langoo as Internal Auditor of the Company for the financial year 2024-25.

(iv) Appointed M/s Verma Khushwinder & Co., Cost Accountants as Cost Auditors of the Company for the financial year 2024-25.

Dear Sir/Madam,

(i) Approval of Audited Financial Statements for the Quarter & financial year ended 31st March, 2024;

The Audited Financial Statements (Standalone and Consolidated) consisting of Audited Balance Sheet, Statement of Profit & Loss, Statement of Changes in Equity and Statement of Cash Flows together with the Notes to financial statements for the Quarter & Financial Year ended 31st March 2024, in compliance with the Indian Accounting Standards ("lnd-AS") have been reviewed by the Audit Committee and placed before the Board of Directors in their meeting held today. The same are approved and taken on record by the Board. The Board did not recommend any dividend.

A copy of the said standalone and consolidated financial results, audit reports for standalone and consolidated financial results are enclosed as **Annexure-A**. The audit reports are submitted with unmodified opinion(s) (free from any qualifications) and a declaration to that effect is enclosed as **Annexure -B.**

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

(ii) Appointed M/s D.K Pandoh & Associates, Company Secretaries as Secretarial Auditors. Further the details as required under SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD-1/P/CIR/2023/123 dated 13th July, 2023 is enclosed as **Annexure -C.**

(iii) Appointed Mr. Vijay Langoo as Internal Auditor. Further the details as required under SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD-1/P/CIR/2023/123 dated 13th July, 2023 is enclosed as **Annexure -D.**

(iv) Appointed M/s Verma Khushwinder & Co., Cost Accountants as Cost Auditors Further the details as required under SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD-1/P/CIR/2023/123 dated 13th July, 2023 is enclosed as **Annexure -E.**

The Borad Meeting started at 4.30 P.M. and concluded at 5.30 P.M.

We request you to kindly take it on your record and acknowledge.

Thanking you,

For
SRM Contractors Limited

Sanjay Mehta
Managing Director
DIN: 02274498

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

ANNEXURE - 1

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and Regulation S2 of the SEB) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date Consolidated Financial Results of SRM Contractors Limited (the 'Company'}, for the quarter ended 31 March 2024 and the year-to-date results for the period from 1 April 2023 to 31 March 2024 (the 'Statement'}, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our Information and according to the explanations given to us, the Statement:

i. Is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and includes the results of the following;

Joint ventures:

a. Sai SRM Projects
b. ECI SRM Projects
c. SRM Rajinder Projects
d. Kapahi SRM Projects

Subsidiaries:

a. Loran valley power projects private limited

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down the applicable accounting standards and other accounting principles generally accepted in India of the net profit, other comprehensive Income, and other financial information of the Company for the quarter ended 31 March 2024 and for the year-to-date results for the period from 1 April 2023 to 31 March 2024.

Basis for Opinion

We conducted our audit to accordance with the Standards an Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 {the Act). Our responsibilities under those Standards are further described In the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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:- amitgupta.aga@gmail.com

Emphasis of matter

The company has accumulated balance of Rs 61.12 lakhs in CSR activities which was spent on 31.03.2024

Board of Directors" Responsibilities for the Consolidated Financial Results

The statement has been prepared on the basis of the Consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive Income of the Company and other financial information in accordance with the recognition and measurement principles laid down in applicable accounting standards and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other Irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate Internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to gain concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain Professional scepticism throughout the audit. We also:

i. Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design, and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii. Obtain an understanding of internal control relevant to the audit In order to design audit procedures that are appropriate In the circumstances. Under Section 143(3)(i} of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls,
iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



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iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are Inadequate, to modify our opinion. our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we Identify during our audit,

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our Independence, and where applicable, related safeguards.

Attention Is drawn to the fact that the Statement includes the results for the quarter ended 31 March 2024 and the corresponding quarter for the previous year, which are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the end of the third quarter of the relevant financial year, which were subjected to a limited review, as required under the Listing Regulations.

FOR SATYENDRA MRINAL AND ASSOCIATES
Chartered accountants
FRN 017068N

CA Amit Gupta
M No 505172
UDIN : **24505172BKAIUT8118**

Place : Jammu
Dated : 30.05.2024

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

AUDITED CONSOLIDATED P&L STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

(Figures in lakhs)

	Particulars	Note No.	Quarter ended 31st March 2024	Proceeding Quarter ended 31st December 2023	Quarter ended 31st March 2023	Year ended 31st March 2024 (audited)	Year ended 31st March 2023 (audited)
I	Revenue from operations (gross)	21	10,787.07	8,669.88	10,280.10	34,242.10	30,029.08
	Less: Excise Duty		-	-	-	-	
	Revenue from operations (net)		**10,787.07**	**8,669.88**	**10,280.10**	**34,242.10**	**30,029.08**
II	Other Income	22	(13.18)	159.23	16.57	759.42	36.02
III	**Total Income (I+II)**		**10,773.89**	**8,829.11**	**10,296.67**	**35,001.51**	**30,065.10**
IV	**Expenses**						
	(a) Cost of materials consumed	23	8,160.25	6,675.87	7,384.74	25,769.07	21,757.85
	(b) Purchase of Stock in Trade						
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	24	-		-	-	-
	(d) Employee benefits expenses	25	348.73	346.94	396.60	1,442.08	1,131.99
	(e) Finance costs	26	287.24	93.78	232.66	568.58	580.02
	(f) Depreciation and amortisation expenses		265.37	223.06	195.15	892.22	780.61
	(g) Other expenses	27	1,006.03	848.02	1,124.88	2,868.58	3,309.58
	Total Expenses		**10,067.62**	**8,187.67**	**9,334.03**	**31,540.53**	**27,560.05**
V	**Profit before exceptional and extraordinary iteam and tax**		**706.27**	**641.44**	**962.64**	**3,460.99**	**2,505.06**
VI	**Exceptional Iteams**		-		-	-	-
VII	**Profit before extraordinary iteam and tax**		706.27	641.44	962.64	3,460.99	2,505.06
VIII	**Extraordinary Iteams**		-		-	-	-
IX	**Profit before Tax**		706.27	641.44	962.64	3,460.99	2,505.06
X	**Tax Expense:**						
	(a) Current tax expense		177.77	161.45	244.92	750.47	553.51
	(b) Deferred tax		(88.27)	3.47	19.19	13.89	76.80
XI	**Profit / (Loss) for the period from continuing operations**		616.77	476.52	698.53	2,696.63	1,874.75
XII	**Profit / (Loss) from discontinuing operations**		-	-	-	-	-
XIII	**Tax from discontinuing operations**			-	-	-	-
XIV	**Profit/ (Loss) from discontinuing operations**			-	-	-	-
XV	**(Loss) for the Period**		**616.77**	**476.52**	**698.53**	**2,696.63**	**1,874.75**
XVI	**Earning per equity share:**						
	(1) Basic		**14.73**	**11.38**	**16.69**	**16.10**	**11.20**
	(2) Diluted		**14.73**	**11.38**	**16.69**	**16.10**	**11.20**

FOR SATYENDRA MRINAL AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA AMIT GUPTA
(PARTNER)
M NO.505172
FRN : 017068N

DATE : 30.05.2024
PLACE : JAMMU

UDIN :24505172BKAIUT8118

FOR SRM CONTRACTRORS (P) LIMITED

SANJAY MEHTA
(MANAGING DIRECTOR)
DIN: 02274498

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

CONSOLIDATED AUDITED STATEMENT OF ASSET AND LIABILITIES AS AT 31ST MARCH 2024

(Figures in lakhs)

Particulars	AS AT 31.03.2024	AS AT 31.03.2023
Assets		
1 Non-current assets		
(a **Property, Plant and Equipment**	3,983.83	3,946.92
(I Investment Property	639.27	179.40
Total Non Current Assets	**4,623.10**	**4,126.32**
2 Current Assets		
(a) Inventories	2,745.60	1,036.69
(b) Financial Assets		
(i) Trade receivables	3,130.20	1,537.94
(ii) Cash And Cash Equivalent	5,929.49	2,066.59
(iii) Investments	765.21	678.98
(iv) Loans	343.63	439.98
(iv) Other Financial Assets	5,941.47	3,827.08
(iv) Loans		
(c) Other currrent assets	22.79	22.61
Total Current Assets	**18,878.38**	**9,609.87**
TOTAL	**23,501.48**	**13,736.19**
EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,674.42	1,674.42
(b) Reserves and surplus	7,359.48	4,641.18
(b) Money Received against share warrents		-
(c) Minority Interest	0.49	0.49
2 Share application money pending allotments	3,905.79	-
Total Equity	**12,940.18**	**6,316.09**
3 Non-current liabilities		
(a) Long-term borrowings	2,572.52	2,576.68
(b) Deferred tax liabilities (net)	48.44	151.23
(c) Other Long Term Liabilities		-
(d) Long term provision		-
Total non current liabilities	**2,620.96**	**2,727.91**
4 Current liabilities		
(a) Short Term Borrowings	2,185.91	2,139.14
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	331.27	13.54
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	2,896.62	1,101.95
(c) Other current liabilities	2,000.35	800.81
(d) Short-term provisions	526.19	636.75
Total Current liabilities	7,940.34	4,692.19
TOTAL	**23,501.48**	**13,736.19**
	0.00	(0.00)

FOR SATYENDRA MRINAL AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA AMIT GUPTA
(PARTNER)
M NO 505172
FRN : 017068N

DATE : 30.05.2024
PLACE : JAMMU
UDIN :24505172BKAIUT8118

FOR SRM CONTRACTORS LIMITED

SANJAY MEHTA
(MANAGING DIRECTOR)
DIN: 02274498

SRM CONTRACTORS LIMITED
FORMERLY KNOWN AS SRM CONTRACTORS (P) LIMITED
Regd. Office: SEC 3, NEAR BJP HEAD OFFICE, TRIKUTA NAGAR JAMMU 180012
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AUDITED CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2024

(Figures in lakhs)

	31.03.2024		31.03.2023	
Cash Flows from Operating Activities				
Net Income		3,460.99		2,505.06
Add: Expenses Not Requiring Cash:				
Depreciation	892.22		780.61	
Income Tax	(750.47)		(553.51)	
Differed Tax			-	
Other		**141.75**		**227.10**
Add:- Decrease in Current Assets :-				
Trade receivables	(1,592.27)		83.37	
Short-term loans and advances				
Other Current Assets	(2,055.18)			
Inventories				
		(3,647.45)		**83.37**
Less :- Increase in Current Assets :-				
Inventories	1,708.91		(194.13)	
Short-term loans and advances			353.38	
Trade receivable		-	-	
Short-term loans and advances				
Other current assets	85.22			
		1,794.13		**159.25**
Add:- Increase in Current Liability :				
Short Term Borrowings	-		753.79	
Trade payables	2,112.39			
Other current liabilities	1,106.18			
Short-term provisions				
		3,218.57		**753.79**
Less;- Decrease in Current Liabilities-				
Trade payables	-		(1,593.93)	
Short Term Provision				
Other current liabilities	(46.77)			
		(46.77)		**(1,593.93)**
Net Cash from Operating Activities		**1,426.50**		**2,134.63**
Cash Flows from Investing Activities				
Add:- Sale of Fixed Assets				
Less:- Purchase of New Equipment		928.94		1,790.17
Less:- Investments Decreased		-		(451.93)
Less:- Increase in Investment				
Less:- Investments Increased		459.87		33.76
Net Cash Used for Investing Activities		**(1,388.82)**		**(2,275.87)**
Add Share Capital- pending allotment		3,905.79		-
Add Long-term borrowings				-
Less:- Long-term borrowings		(15.70)		(541.83)
Net Cash from Financing Activities		**3,921.49**	-	**541.83**
NET INCREASE/(DECREASE) IN CASH		3,959.17		400.60
CASH, & CASH EQUIVALENT AT THEBEGINNING OF YEAR		1,970.32		1,569.72
CASH, & CASH EQUIVALENT AT THE END OF YEAR		**5,929.49**		**1,970.32**
		0.00		

FOR SATYENDRA MRINAL AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA AMIT GUPTA
(PARTNER)
M NO 505172
FRN : 017068N

DATE : 30.05.2024
PLACE : JAMMU
UDIN :24505172BKAIUT8118

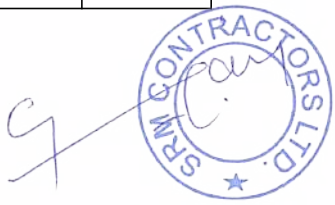
FOR SRM CONTRACTRORSLIMITED

SANJAY MEHTA
(MANAGING DIRECTOR)
DIN: 02274498

Ratios Working

Sr. No.	Particulars	Formula	Quarter ended 31st March 2024	Proceeding Quarter ended 31st December 2023	Quarter ended 31st March 2023	Year ended 31st March 2024 (audited)	Year ended 31st March 2023 (audited)
1	**Current Ratio**		**2.38**	**2.18**	**2.05**	**2.38**	**2.05**
	Current Asset	Current Asset/ Current Liability	18,878.38	12,339.05	9,609.87	18,878.38	9,609.87
	Current Liability		7,940.34	5,651.54	4,692.19	7,940.34	4,692.19
2	**Debt to Equity Ratio**		**0.37**	**0.50**	**0.75**	**0.37**	**0.75**
	Long term debt	Total Debt/Shareholder's Equity	2,572.52	2,351.37	2,576.68	2,572.52	2,576.68
	Short term debt		2,185.91	1,861.05	2,139.14	2,185.91	2,139.14
	Total Debt		**4,758.43**	**4,212.42**	**4,715.82**	**4,758.43**	**4,715.82**
	Total Equity		**12,940.18**	**8,486.17**	**6,316.09**	**12,940.18**	**6,316.09**
3	**Debt Service Coverage Ratio**	EBITDA/(Principal + Interest)	**4.04**	**3.08**	**4.70**	**3.95**	**3.26**
	PBT		706.27	641.44	962.64	3,460.99	2,505.06
	Interest		287.24	93.78	232.66	568.58	580.02
	Depreciation		265.37	223.06	195.15	892.22	780.61
	Other Income				-		-
	EBITDA		**1,258.89**	**958.28**	**1,390.45**	**4,921.79**	**3,865.68**
	Total Debts Repaid + Interest		311.25	311.25	296.00	1,245.00	1,184.00
4	**Return on Equity**	PAT / Avg Shareholder's Equity	**36.84%**	**28.46%**	**41.72%**	**161.05%**	**205.27%**
	PAT		617	477	699	2,697	1,875
	Avg Shareholder's Equity		1,674	1,674	1,674	1,674	913
5	**Inventory Turnover Ratio**	COGS / Avg Stock	**2.72**	**2.11**	**18.59**	**13.63**	**23.16**
	Opening Stock		3,254.52	3,076.00	842.56	1,036.69	842.56
	Purchases during the year		7,651.32	6,854.39	17,665.49	27,477.98	21,951.98
	Closing Stock		2,745.60	3,254.52	1,036.69	2,745.60	1,036.69
	COGS		8,160.25	**6,675.87**	**17,471.36**	**25,769.07**	**21,757.85**
	Average Stock		**3,000.06**	**3,165.26**	**939.63**	**1,891.14**	**939.63**
6	**Trade Receivables turnover ratio (Annualised)**	Net Credit Sales/Avg Trade Recievables	**20.69**	**24.79**	**28.78**	**14.67**	**19.01**
	Net Sales		10,787.07	8,669.88	10,280.10	34,242.10	30,029.08
	Avg Trade Receivables		2,085.76	1,398.87	1,428.96	2,334.06	1,579.61
7	**Trade Payables turnover ratio (annualized)**	Net Credit Purchases/Avg Trade Payables	**7.24**	**6.61**	**14.55**	**7.13**	**6.81**
	Net Credit Purchases		4,896.15	4,005.52	4,430.84	15,461.44	13,054.71
	Avg Trade Payables		2,706.79	2,422.31	1,218.23	2,167.86	1,917.81
8	**Net Capital turnover ratio**	Net Sales/Avg Capital Employed	**1.22**	**1.49**	**1.30**	**4.32**	**7.26**
	Net Sales		10,787.07	8,669.88	10,280.10	34,242.10	30,029.08
	Avg Working Capital		8,812.78	5,802.59	7,927.86	7,927.86	4,134.88
9	**Net Profit Ratio(in Percentage)**	Net profit After Tax/Net Sales	**5.72%**	**5.50%**	**6.79%**	**7.88%**	**6.24%**
	Net profit After Tax		616.77	476.52	698.53	2,696.63	1,874.75
	Net Sales		10,787.07	8,669.88	10,280.10	34,242.10	30,029.08
10	**Return on Capital Employed**	EBIT/ Capital Employed	**0.08**	**0.14**	**0.18**	**0.34**	**0.52**
	EBIT		971.64	864.50	1,157.79	4,353.21	3,285.66
	Capital Employed		12,940.18	6,316.09	6,316.09	12,940.18	6,316.09
12	**Gross Profit Ratio**	Gross profit /Net Sales	**0.24**	**0.23**	**0.28**	**0.25**	**0.28**
	Gross profit		2,626.82	1,994.01	2,895.36	8,473.02	8,271.23
	Net Sales		10,787.07	8,669.88	10,280.10	34,242.10	30,029.08





NOTES - CONSOLIDATED

1 The Group has opted to publish the Audited Consolidated Financial Results for the Quarter and Year ended 31 March 2024, Investor can view the Audited Consolidated Financial Results on the Company's website "www.srmcpl.com" as well as the website of BSE (www.bseindia.com)/ NSE (www.nseindia.com) - (Scrip code 544158)

2 The Audited Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ('SEBI).

3 The Audited Consolidated Financial Results for the Quarter and Year ended 31 March 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 30th May 2024. The statutory auditors have carried out audit of these Consolidated Financial Results and have issued an unmodified report on these results.

4 The figures for the quarter ended 31 March 2024 are the balancing figures between the audited consolidated figures for the Year ended 31 March 2024 and the unaudited consolidated figures for nine months ended 31 December 2023. Previous quarter / year ended figures have been regrouped wherever necessary and there is no impact on total income and net profit.

5 The company has only one reportable Segment I.e Civil Construction





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

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and Regulation S2 of the SEB) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of **SRM Contractors Limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date Standalone Financial Results of SRM Contractors Limited (the 'Company'}, for the quarter ended 31 March 2024 and the year-to-date results for the period from 1 April 2023 to 31 March 2024 (the 'Statement'}, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our Information and according to the explanations given to us, the Statement:

i. Is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down the applicable accounting standards and other accounting principles generally accepted in India of the net profit, other comprehensive Income, and other financial information of the Company for the quarter ended 31 March 2024 and for the year-to-date results for the period from 1 April 2023 to 31 March 2024.

Basis for Opinion

We conducted our audit to accordance with the Standards an Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 {the Act). Our responsibilities under those Standards are further described In the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company tn accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

The company has accumulated balance of Rs 61.12 lakhs in CSR activities which was spent on 31.03.2024



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Board of Directors" Responsibilities for the Standalone Financial Results

The statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive Income of the Company and other financial information in accordance with the recognition and measurement principles laid down in applicable accounting standards and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other Irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate Internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to gain concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain Professional scepticism throughout the audit. We also:

i. Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design, and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii. Obtain an understanding of internal control relevant to the audit In order to design audit procedures that are appropriate In the circumstances. Under Section 143(3)(i} of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls,

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on

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the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are Inadequate, to modify our opinion. our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we Identify during our audit,

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our Independence, and where applicable, related safeguards.

Attention Is drawn to the fact that the Statement includes the results for the quarter ended 31 March 2024 and the corresponding quarter for the previous year, which are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the end of the third quarter of the relevant financial year, which were subjected to a limited review, as required under the Listing Regulations.

FOR SATYENDRA MRINAL AND ASSOCIATES
Chartered accountants
FRN 017068N

CA Amit Gupta
M No 505172
UDIN : **24505172BKAIUS2300**

Place : Jammu
Dated : 30.05.2024

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 STANDALONE FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED 31.ST MARCH 2024

(Figures in lakhs)

	Particulars	Quarter ended 31st March 2024	Proceeding Quarter ended 31st December 2023	Quarter ended 31st March 2023	Year ended 31st March 2024 (audited)	Year ended 31st March 2023 (audited)
I	Revenue from operations (gross)	10,787.07	8,669.88	10,280.10	34,242.10	30,029.08
	Less: Excise Duty	-	-	-	-	
	Revenue from operations (net)	**10,787.07**	**8,669.88**	**10,280.10**	**34,242.10**	**30,029.08**
II	Other Income	79.38	39.39	27.01	280.04	77.75
III	**Total Income (I+II)**	**10,866.45**	**8,709.27**	**10,307.11**	**34,522.13**	**30,106.83**
IV	**Expenses**					
	(a) Cost of materials consumed	8,160.25	6,675.87	7,384.74	25,769.07	21,757.85
	(b) Purchase of Stock in Trade					
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-		-	-	-
	(d) Employee benefits expenses	348.73	346.94	396.60	1,442.08	1,131.99
	(e) Finance costs	287.24	93.78	232.66	568.58	580.02
	(f) Depreciation and amortisation expenses	265.37	223.06	195.15	892.22	780.61
	(g) Other expenses	1,006.03	848.02	1,124.88	2,868.58	3,309.58
	Total Expenses	**10,067.62**	**8,187.67**	**9,334.03**	**31,540.53**	**27,560.05**
V	**Profit before exceptional and extraordinary iteam and tax**	**798.84**	**521.60**	**973.08**	**2,981.61**	**2,546.78**
VI	**Exceptional Iteams**	-		-	-	-
VII	**Profit before extraordinary iteam and tax**	798.84	521.60	973.08	2,981.61	2,546.78
VIII	**Extraordinary Iteams**	-		-	-	-
IX	**Profit before Tax**	798.84	521.60	973.08	2,981.61	2,546.78
X	**Tax Expense:**					
	(a) Current tax expense	201.07	131.29	244.92	750.47	553.51
	(b) Deferred tax	(88.27)	0.03	19.19	13.89	76.80
XI	**Profit / (Loss) for the period from continuing operations**	686.04	390.28	708.97	2,217.25	1,916.48
XII	**Profit / (Loss) from discontinuing operations**	-	-	-	-	-
XIII	**Tax from discontinuing operations**		-	-	-	-
XIV	**Profit/ (Loss) from discontinuing operations**		-	-	-	-
XV	**(Loss) for the Period**	**686.04**	**390.28**	**708.97**	**2,217.25**	**1,916.48**
XVI	**Earning per equity share:**					
	(1) Basic annualized	**16.39**	**12.58**	**16.94**	**13.24**	**11.45**
	(2) Diluted annualized	**16.39**	**12.58**	**16.94**	**13.24**	**11.45**

FOR SATYENDRA MRINAL AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA AMIT GUPTA
(PARTNER)
M NO 505172
FRN : 017068N

DATE : 30.05.2024
PLACE : JAMMU

UDIN :24505172BKAIUS2300

FOR SRM CONTRACTORS LIMITED

SANJAY MEHTA
(MANAGING DIRECTOR)
DIN: 02274498

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

STANDALONE AUDITED STATEMENT OF ASSET AND LIABILITIES AS AT 31ST MARCH 2024

IN LAKHS

Particulars	AS AT 31.03.2024	AS AT 31.03.2023
ASSETS		
1 Non-current assets		
Property, Plant and Equipment	3,983.83	3,946.92
Investment Property	639.27	179.40
Total Non Current Assets	**4,623.10**	**4,126.32**
2 Current Assets		
(a) Inventories	2,745.60	1,036.69
(b) Financial Assets		
(i) Trade receivables	3,130.20	1,537.94
(ii) Cash And Cash Equivalent	5,929.49	2,066.59
(iii) Investments	327.06	678.49
(iv) Loans	343.63	439.98
(iv) Other Financial Assets	5,941.47	3,827.08
(iv) Loans		
(c) Other currrent assets	22.79	22.61
Total Current Assets	**18,440.24**	**9,609.38**
	23,063.34	**13,735.70**
EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,674.42	1,674.42
(b) Reserves and surplus	6,921.82	4,641.18
(b) Money Received against share warrents		-
(c) Minority Interest	0.00	-
2 Share application money pending allotments	3,905.79	-
Total Equity	**12,502.03**	**6,315.60**
3 Non-current liabilities		
(a) Long-term borrowings	2,572.52	2,576.68
(b) Deferred tax liabilities (net)	48.44	151.23
(c) Other Long Term Liabilities		-
(d) Long term provision		-
Total non current liabilities	**2,620.96**	**2,727.91**
4 Current liabilities		
(a) Short Term Borrowings	2,185.91	2,139.14
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	331.27	13.54
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	2,896.62	1,101.95
(c) Other current liabilities	2,000.35	800.81
(d) Short-term provisions	526.19	636.75
Total Current liabilities	7,940.34	4,692.19
	23,063.34	**13,735.70**

FOR SATYENDRA MRINAL AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA AMIT GUPTA
(PARTNER)
M NO 505172
FRN : 017068N

DATE : 30.05.2024
PLACE : JAMMU
UDIN :24505172BKAIUS2300

FOR SRM CONTRACTORS LIMITED

SANJAY MEHTA
(MANAGING DIRECTOR)
DIN: 02274498

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FORMERLY KNOWN AS SRM CONTRACTORS (P) LIMITED
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CIN: U45400JK2008PTC002933

AUDITED STANDALONE CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2024

	31.03.2024		31.03.2023	
Cash Flows from Operating Activities				
Net Income		2,981.61		2,546.78
Add: Expenses Not Requiring Cash:				
Depreciation	892.22		780.61	
Income Tax	(750.47)		(553.51)	
Differed Tax			-	
Other		**141.75**		**227.10**
Add:- Decrease in Current Assets :-				
Trade receivables	(1,592.27)		83.37	
Short-term loans and advances				
Other Current Assets	(2,055.18)			
Inventories				
		(3,647.45)		**83.37**
Less :- Increase in Current Assets :-				
Inventories	1,708.91		(194.13)	
Short-term loans and advances			353.38	
Trade receivable		-	-	
Short-term loans and advances				
Other current assets	(394.16)			
		1,314.75		**159.25**
Add:- Increase in Current Liability :				
Short Term Borrowings	-		753.79	
Trade payables	2,112.39			
Other current liabilities	1,106.18			
Short-term provisions				
		3,218.57		**753.79**
Less;- Decrease in Current Liabilities-				
Trade payables	-		(1,593.93)	
Short Term Provision				
Other current liabilities	(46.77)			
		(46.77)		**(1,593.93)**
Net Cash from Operating Activities		**1,426.50**		**2,176.36**
Cash Flows from Investing Activities				
Add:- Sale of Fixed Assets				
Less:- Purchase of New Equipment		928.94		1,790.17
Less:- Investments Decreased		-		(493.66)
Less:- Increase in Investment				
Less:- Investments Increased		459.87		33.76
Net Cash Used for Investing Activities		**(1,388.82)**		**(2,317.59)**
Add Share Capital		3,905.79		
Add Long-term borrowings				-
Less:- Long-term borrowings		(15.70)		(541.83)
Net Cash from Financing Activities		**3,921.49**	**-**	**541.83**
NET INCREASE/(DECREASE) IN CASH		3,959.17		400.60
CASH, & CASH EQUIVALENT AT THEBEGINNING OF YEAR		1,970.32		1,569.72
CASH, & CASH EQUIVALENT AT THE END OF YEAR		**5,929.49**		**1,970.32**

FOR SATYENDRA MRINAL AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA AMIT GUPTA
(PARTNER)
M NO 505172
FRN : 017068N

DATE : 30.05.2024
PLACE : JAMMU

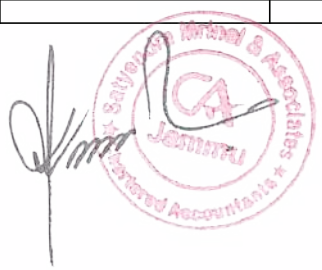
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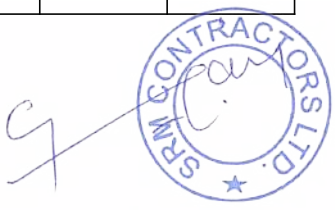
FOR SRM CONTRACTORS LIMITED

SANJAY MEHTA
(MANAGING DIRECTOR)
DIN: 02274498

Ratios Working

Sr. No.	Particulars	Formula	Quarter ended 31st March 2024	Proceeding Quarter ended 31st December 2023	Quarter ended 31st March 2023	Year ended 31st March 2024 (audited)	Year ended 31st March 2023 (audited)
1	**Current Ratio**		**2.32**	**2.08**	**2.04**	**2.32**	**2.04**
	Current Asset	Current Asset/ Current Liability	18,440.24	11,767.12	9,518.87	18,440.24	9,518.87
	Current Liability		7,940.34	5,651.54	4,675.00	7,940.34	4,675.00
2	**Debt to Equity Ratio**		**0.50**	**0.50**	**0.75**	**0.38**	**0.75**
	Long term debt	Total Debt/Shareholder' s Equity	2,572.52	2,351.37	2,576.68	2,572.52	2,576.68
	Short term debt		2,185.91	1,861.05	2,139.14	2,185.91	2,139.14
	Total Debt		**4,758.43**	**4,212.42**	**4,715.82**	**4,758.43**	**4,715.82**
	Total Equity		**12,502.03**	**8,486.17**	**6,299.48**	**12,502.03**	**6,315.60**
3	**Debt Service Coverage Ratio**	EBITDA/(Principal + Interest)	**4.34**	**2.69**	**4.73**	**3.57**	**3.30**
	PBT		798.84	521.60	973.08	2,981.61	2,546.78
	Interest		287.24	93.78	232.66	568.58	580.02
	Depreciation		265.37	223.06	195.15	892.22	780.61
	Other Income				-		-
	EBITDA		**1,351.45**	**838.44**	**1,400.89**	**4,442.41**	**3,907.41**
	Total Debts Repaid + Interest		311.25	311.25	296.00	1,245.00	1,184.00
4	**Return on Equity**	PAT / Avg Shareholder's Equity	**40.97%**	**23.31%**	**42.34%**	**132.42%**	**209.84%**
	PAT		686	390	709	2,217	1,916
	Avg Shareholder's Equity		1,674	1,674	1,674	1,674	913
5	**Inventory Turnover Ratio**	COGS / Avg Stock	**2.72**	**2.11**	**18.59**	**13.63**	**23.16**
	Opening Stock		3,254.52	3,076.00	842.56	1,036.69	842.56
	Purchases during the year		7,651.32	6,854.39	17,665.49	27,477.98	21,951.98
	Closing Stock		2,745.60	3,254.52	1,036.69	2,745.60	1,036.69
	COGS		8,160.25	**6,675.87**	**17,471.36**	**25,769.07**	**21,757.85**
	Average Stock		**3,000.06**	**3,165.26**	**939.63**	**1,891.14**	**939.63**
6	**Trade Receivables turnover ratio (Annualised)**	Net Credit Sales/Avg Trade Recievables	**20.69**	**24.79**	**28.78**	**14.67**	**19.01**
	Net Sales		10,787.07	8,669.88	10,280.10	34,242.10	30,029.08
	Avg Trade Receivables		2,085.76	1,398.87	1,428.96	2,334.06	1,579.61
7	**Trade Payables turnover ratio (annualized)**	Net Credit Purchases/Avg Trade Payables	**7.23**	**6.61**	**14.55**	**7.12**	**6.81**
	Net Credit Purchases		4,896.15	4,005.52	4,430.84	15,461.44	13,054.71
	Avg Trade Payables		2,710.62	2,422.31	1,218.23	2,171.69	1,917.81
8	**Net Capital turnover ratio**	Net Sales/Avg Capital Employed	**1.30**	**1.58**	**1.34**	**4.46**	**7.33**
	Net Sales		10,787.07	8,669.88	10,280.10	34,242.10	30,029.08
	Avg Working Capital		8,307.74	5,479.72	7,671.88	7,671.88	4,097.97
9	**Net Profit Ratio(in Percentage)**	Net profit After Tax/Net Sales	**6.36%**	**4.50%**	**6.90%**	**6.48%**	**6.38%**
	Net profit After Tax		686.04	390.28	708.97	2,217.25	1,916.48
	Net Sales		10,787.07	8,669.88	10,280.10	34,242.10	30,029.08
10	**Return on Capital Employed**	EBIT/ Capital Employed	**0.09**	**0.12**	**0.18**	**0.31**	**0.53**
	EBIT		1,064.21	744.66	1,168.23	3,873.83	3,327.39
	Capital Employed		12,502.03	6,315.60	6,315.60	12,502.03	6,315.60
12	**Gross Profit Ratio**	Gross profit /Net Sales	**0.25**	**0.23**	**0.28**	**0.26**	**0.28**
	Gross profit		2,706.21	2,033.40	2,922.37	8,753.06	8,348.98
	Net Sales		10,787.07	8,669.88	10,280.10	34,242.10	30,029.08





NOTES - STANDALONE

1 The Company has opted to publish the Audited Standalone Financial Results for the Quarter and Year ended 31 March 2024, Investor can view the Audited Standalone Financial Results on the Company's website "www.srmcpl.com" as well as the website of BSE (www.bseindia.com)/ NSE (www.nseindia.com) - (Scrip code 544158)

2 The Audited Standalone Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ('SEBI).

3 The Audited Standalone Financial Results for the Quarter and Year ended 31 March 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 30th May 2024. The statutory auditors have carried out audit of these Standalone Financial Results and have issued an unmodified report on these results.

4 The figures for the quarter ended 31 March 2024 are the balancing figures between the audited Standalone figures for the Year ended 31 March 2024 and the unaudited Standalone figures for nine months ended 31 December 2023. Previous quarter / year ended figures have been regrouped wherever necessary and there is no impact on total income and net profit.

5 The company has only one reportable Segment I.e Civil Construction





Annexure - B

Dated : 30.05.2024
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: Declaration pursuant to Reg.33 (3) (d) of SEBI (LODR) Regulations, 2015 – in respect of Audit Report with unmodified opinion for the Audited Financial Results (Standalone & Consolidated) for the year ended March 31, 2024.

Dear Sir/Madam,

We hereby declare that the Statutory Auditors of the Company, M/s. Satyendra Mrinal And Associates, Chartered Accountants, Jammu (ICAI Firm Registration No. 017068N) have issued an unmodified opinion on the Audited Financial Results of the Company for the Year ended March 31, 2024, which have been approved by the Board of Directors at their meeting held today i.e. May, 30, 2024.We request you to take the same on the record.

Thanking you,

For
SRM Contractors Limited

Sanjay Mehta
Managing Director
DIN: 02274498

Annexure - C

S.No.	Disclosure Requirement	Details
1	**Reason for Change/ Appointment**	Appointment of Mr. Dhaman Kumar Pandoh from M/s D.K. Pandoh and Associates as Secretarial Auditor of the Company for the Year 2024-25 as per the requirement of the Companies Act, 2013 and Listing Regulations.
2	**Date of Appointment and Term of Appointment**	Date of appointment is 30/05/2024. The term of appointment will be for one year.
3	**Brief Profile**	A fellow member of the **Institute of Company Secretaries of India**, Practicing as a Company Secretary at Jammu, having more than 27 years of experience in Company Law, Taxation, Foreign Exchange matters and management consultancy and rendering professional services to the various corporate clients of Jammu, Srinagar, Pathankot and Delhi. Founding member of the Jammu Chapter of Institute of Company Secretaries of India. Director on the Board of J&K Bank for the period 2017 to 2019.

Annexure - D

S.No.	Disclosure Requirement	Details
1	**Reason for Change/ Appointment**	Appointment of Mr. Vijay Langoo as Internal Auditor of the Company for the Year 2024-25 as per the requirement of Sec. 138 of the Companies Act, 2013 and Listing Regulations.

2	**Date of Appointment and Term of Appointment**	Date of appointment is 30/05/2024. The term of appointment will be for one year.
3	**Brief Profile**	Mr. Vijay Langoo had completed his B.Sc. from Kashmir University in the year 1992. He than started working in a Industrial Unit at Bari Brahmana Jammu as a Accounts officer. He has working experience of more than 35 years for handling various accounts related works and has over a decade of experience in handling Internal Audits as well.

Annexure - E

S.No.	Disclosure Requirement	Details
1	**Reason for Change/ Appointment**	Appointment of Mr. Khushwinder Verma from M/s Verma Khushwinder & Co. as Cost Auditor of the Company for the Year 2024-25 as per the requirement of Sec. 148(3) of the Companies Act, 2013 and Listing Regulations.
2	**Date of Appointment and Term of Appointment**	Date of appointment is 30/05/2024. The term of appointment will be for one year.
3	**Brief Profile**	Verma Khushwinder & Co is partnership firm from August '2013, Lead partner Mr. Khushwinder Verma is the Fellow member of the **Institute of Cost Accountants of India** and in practice from August 1993. He is the registered Insolvency Professional with IBBI. He is Qualified Registered Independent Director. His expertise in the field of Cost Audit, Cost Control, Management Accounting and Cost Accountancy.