

Integrated Filing (Finance) Ind AS

TEXMACO RAIL & ENGINEERING LIMITED

General Information

|                                                                                                              |                                   |
|--------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Scrip code*                                                                                                  | 533326                            |
| NSE Symbol*                                                                                                  | TEXRAIL                           |
| MSEI Symbol*                                                                                                 | NOTLISTED                         |
| ISIN*                                                                                                        | INE621L01012                      |
| Type of company                                                                                              | Main Board                        |
| Class of security                                                                                            | Equity                            |
| Date of start of financial year                                                                              | 01-04-2024                        |
| Date of end of financial year                                                                                | 31-03-2025                        |
| Date of board meeting when results were approved                                                             | 16-05-2025                        |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 13-05-2025                        |
| Description of presentation currency                                                                         | INR                               |
| Level of rounding                                                                                            | Lakhs                             |
| Reporting Type                                                                                               | Quarterly                         |
| Reporting Quarter                                                                                            | Fourth quarter                    |
| Nature of report standalone or consolidated                                                                  | Consolidated                      |
| Whether results are audited or unaudited for the quarter ended                                               | Audited                           |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended            | Audited                           |
| Segment Reporting                                                                                            | Multi segment                     |
| Description of single segment                                                                                |                                   |
| Start date of board meeting                                                                                  | 16-05-2025                        |
| Start time of board meeting                                                                                  | 12:30:00                          |
| End date of board meeting                                                                                    | 16-05-2025                        |
| End time of board meeting                                                                                    | 15:25:00                          |
| Whether cash flow statement is applicable on company                                                         | true                              |
| Type of cash flow statement                                                                                  | Cash Flow Indirect                |
| Declaration of unmodified opinion or statement on impact of audit qualification                              | Declaration of unmodified opinion |

Financial Results - Ind-AS

Amount in (Lakhs)

| Particulars                                 |                                                                                                                                                                                            | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------------------------------|
| Date of start of reporting period           |                                                                                                                                                                                            | 01-01-2025                            | 01-04-2024                                                 |
| Date of end of reporting period             |                                                                                                                                                                                            | 31-03-2025                            | 31-03-2025                                                 |
| Whether results are audited or unaudited    |                                                                                                                                                                                            | Audited                               | Audited                                                    |
| Nature of report standalone or consolidated |                                                                                                                                                                                            | Consolidated                          | Consolidated                                               |
| Part I                                      | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. |                                       |                                                            |
| 1                                           | Income                                                                                                                                                                                     |                                       |                                                            |
|                                             | Revenue from operations                                                                                                                                                                    | 1,34,635.53                           | 5,10,657.19                                                |
|                                             | Other income                                                                                                                                                                               | 1,664.32                              | 5,767.50                                                   |
|                                             | Total income                                                                                                                                                                               | 1,36,299.85                           | 5,16,424.69                                                |
| 2                                           | Expenses                                                                                                                                                                                   |                                       |                                                            |
| (a)                                         | Cost of materials consumed                                                                                                                                                                 | 1,07,924.15                           | 4,09,928.94                                                |
| (b)                                         | Purchases of stock-in-trade                                                                                                                                                                | 0.00                                  | 0.00                                                       |
| (c)                                         | Changes in inventories of finished goods, work-in-progress and stock-in-trade                                                                                                              | 3,088.99                              | 8,247.00                                                   |
| (d)                                         | Employee benefit expense                                                                                                                                                                   | 4,366.62                              | 17,072.28                                                  |
| (e)                                         | Finance costs                                                                                                                                                                              | 3,433.63                              | 13,718.48                                                  |
| (f)                                         | Depreciation, depletion and amortisation expense                                                                                                                                           | 1,089.13                              | 4,314.74                                                   |
| (g)                                         | Other Expenses                                                                                                                                                                             |                                       |                                                            |
| 1                                           | POWER AND FUEL                                                                                                                                                                             | 2,485.31                              | 10,304.08                                                  |
| 2                                           | Other Expenses                                                                                                                                                                             | 7,010.04                              | 18,378.56                                                  |
|                                             | Total other expenses                                                                                                                                                                       | 9,495.35                              | 28,682.64                                                  |
|                                             | Total expenses                                                                                                                                                                             | 1,29,397.87                           | 4,81,964.08                                                |
| 3                                           | Total profit before exceptional items and tax                                                                                                                                              | 6,901.98                              | 34,460.61                                                  |
| 4                                           | Exceptional items                                                                                                                                                                          | 0.00                                  | 0.00                                                       |
| 5                                           | Total profit before tax                                                                                                                                                                    | 6,901.98                              | 34,460.61                                                  |
| 6                                           | Tax expense                                                                                                                                                                                |                                       |                                                            |
| 7                                           | Current tax                                                                                                                                                                                | 1,360.92                              | 5,027.52                                                   |
| 8                                           | Deferred tax                                                                                                                                                                               | 1,995.54                              | 6,882.42                                                   |
| 9                                           | Total tax expenses                                                                                                                                                                         | 3,356.46                              | 11,909.94                                                  |
| 10                                          | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement                                                                       | 0.00                                  | 0.00                                                       |
| 11                                          | Net Profit Loss for the period from continuing operations                                                                                                                                  | 3,545.52                              | 22,550.67                                                  |
| 12                                          | Profit (loss) from discontinued operations before tax                                                                                                                                      | 0.00                                  | 0.00                                                       |
| 13                                          | Tax expense of discontinued operations                                                                                                                                                     | 0.00                                  | 0.00                                                       |
| 14                                          | Net profit (loss) from discontinued operation after tax                                                                                                                                    | 0.00                                  | 0.00                                                       |
| 15                                          | Share of profit (loss) of associates and joint ventures accounted for using equity method                                                                                                  | 370.87                                | 2,337.06                                                   |
| 16                                          | Total profit (loss) for period                                                                                                                                                             | 3,916.39                              | 24,887.73                                                  |
| 17                                          | Other comprehensive income net of taxes                                                                                                                                                    | (126.72)                              | (61.89)                                                    |
| 18                                          | Total Comprehensive Income for the period                                                                                                                                                  | 3,789.67                              | 24,825.84                                                  |

|     |                                                                                                      |                        |             |
|-----|------------------------------------------------------------------------------------------------------|------------------------|-------------|
| 19  | <b>Total profit or loss, attributable to</b>                                                         |                        |             |
|     | Profit or loss, attributable to owners of parent                                                     | 3,976.81               | 24,917.76   |
|     | Total profit or loss, attributable to non-controlling interests                                      | (60.42)                | (30.03)     |
| 20  | <b>Total Comprehensive income for the period attributable to</b>                                     |                        |             |
|     | Comprehensive income for the period attributable to owners of parent                                 | 3,850.09               | 24,855.87   |
|     | Total comprehensive income for the period attributable to owners of parent non-controlling interests | (60.42)                | (30.03)     |
| 21  | <b>Details of equity share capital</b>                                                               |                        |             |
|     | Paid-up equity share capital                                                                         | 3,994.67               | 3,994.67    |
|     | Face value of equity share capital                                                                   | 1.00                   | 1.00        |
| 22  | Reserves excluding revaluation reserve                                                               |                        | 2,75,726.91 |
| 23  | <b>Earnings per share</b>                                                                            |                        |             |
| i   | <b>Earnings per equity share for continuing operations</b>                                           |                        |             |
|     | Basic earnings (loss) per share from continuing operations                                           | 1.00                   | 6.24        |
|     | Diluted earnings (loss) per share from continuing operations                                         | 0.99                   | 6.21        |
| ii  | <b>Earnings per equity share for discontinued operations</b>                                         |                        |             |
|     | Basic earnings (loss) per share from discontinued operations                                         | 0.00                   | 0.00        |
|     | Diluted earnings (loss) per share from discontinued operations                                       | 0.00                   | 0.00        |
| iii | <b>Earnings per equity share (for continuing and discontinued operations)</b>                        |                        |             |
|     | Basic earnings (loss) per share from continuing and discontinued operations                          | 1.00                   | 6.24        |
|     | Diluted earnings (loss) per share from continuing and discontinued operations                        | 0.99                   | 6.21        |
| 24  | Debt equity ratio                                                                                    |                        |             |
| 25  | Debt service coverage ratio                                                                          |                        |             |
| 26  | Interest service coverage ratio                                                                      |                        |             |
| 27  | Remarks for debt equity ratio                                                                        |                        |             |
| 28  | Remarks for debt service coverage ratio                                                              |                        |             |
| 29  | Remarks for interest service coverage ratio                                                          |                        |             |
| 30  | Disclosure of notes on financial results                                                             | Textual Information(1) |             |

Text Block

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Textual Information(1) | <p>1.The Audit Committee has reviewed, and the Board of Directors has approved the above results at their respective meetings held on May 16, 2025. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results. 2.The above Financial Results of the group have been prepared in accordance with IND-AS as precsrbed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounts) Rules, 2015 as amended from time to time. 3.The Board of Directors has recommended dividend of 75% of Re 0.75/- per fully paid up equity share of Re 1/- each for the financial year ended March 31, 2025. This payment of dividend is subject to approval of members of the Company at ensuing Annual General Meeting of the Company. 4.During the quarter, the Company has made initial investment of AED 50,000 into a wholly-owned subsidiary company- Texmaco Middle East DMCC 5.Following the divestment of 22,000 Equity Shares in Texmaco Defence Systems Private Limited, that company has ceased to be an Associate with effect from March 20, 2025. 6.During the year Texmaco West Rail Ltd.(TWRL)(formely known as Jindal Rail Infrastructure limited) has become wholly owned susidiary of the Company as a result of acquisition of 100% rights, title and interest in all of the securities of that company from existing security holders on a fully diluted basis. Therefore, consolidated financial results of the Company for the quarter and year ended 31st March 2025 are not comparable with result for the corresponding quarter and year ended 31st March 2024. 7.The Board of Directors has approved the amalgamation of "Texmaco West Rail Limited", its wholly owned subsidiary with the Company under a Scheme of Amalgamation pursuant to Sections 230 to 232 of the Companies Act, 2013 with effect from the Appointed Date (as defined in the Scheme) subject to approval of the shareholders and creditors of the companies, Hon'ble National Company Law Tribunal (NCLT) and other statutory/regulatory authorities, as applicable. The Company has filed petition for the same in NCLT 8.The Board of Directors, has approved transfer of its "Infra- Rail &amp; Green Energy" division to "M/s. Belgharia Engineering Udyog Private limited" its wholly owned subsidiary as a going concern on a slump exchange basis under a Scheme of Arrangement pursuant to Sections 230 to 232 of the Companies Act, 2013 with effect from the Appointed Date (as defined in the Scheme) subject to approval of the shareholders and creditors of the companies, the Securities and Exchange Board of India (SEBI), National Stock Exchange of India Limited (NSE), BSE limited (BSE), Hon'ble National Company Law Tribunal (NCLT) and other statutory/regulatory authorities, as applicable. 9.As on 31st March, 2025, the Company has 9 (nine) Subsidiaries &amp; 2 (two) Joint Ventures. 10.The figures for quarter ended March 31, 2025 &amp; March 31, 2024 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year. 11.The figures for the corresponding previous periods have been regrouped/ reclassified wherever necessary, to make them comparable. 12.The above results are also available on the Company's website <a href="http://www.texmaco.in">www.texmaco.in</a> and on the stock exchange websites (<a href="http://www.bseindia.com">www.bseindia.com</a> and <a href="http://www.nseindia.com">www.nseindia.com</a>).</p> |
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Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

| Particulars                                 |                                                                 | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------|------------------------------------------------------------|
| Date of start of reporting period           |                                                                 | 01-01-2025                            | 01-04-2024                                                 |
| Date of end of reporting period             |                                                                 | 31-03-2025                            | 31-03-2025                                                 |
| Whether results are audited or unaudited    |                                                                 | Audited                               | Audited                                                    |
| Nature of report standalone or consolidated |                                                                 | Consolidated                          | Consolidated                                               |
| 1                                           | Segment Revenue (Income)                                        |                                       |                                                            |
|                                             | (net sale/income from each segment should be disclosed)         |                                       |                                                            |
| 1                                           | FREIGHT CAR DIVISION                                            | 1,07,857.57                           | 4,30,118.01                                                |
| 2                                           | INFRA-RAIL AND GREEN ENERGY                                     | 13,034.87                             | 43,831.50                                                  |
| 3                                           | INFRA-ELECTRICAL                                                | 13,743.09                             | 36,707.68                                                  |
|                                             | Total Segment Revenue                                           | 1,34,635.53                           | 5,10,657.19                                                |
|                                             | Less: Inter segment revenue                                     | 0.00                                  | 0.00                                                       |
|                                             | Revenue from operations                                         | 1,34,635.53                           | 5,10,657.19                                                |
| 2                                           | Segment Result                                                  |                                       |                                                            |
|                                             | Profit (+) / Loss (-) before tax and interest from each segment |                                       |                                                            |
| 1                                           | FREIGHT CAR DIVISION                                            | 7,362.81                              | 38,893.16                                                  |
| 2                                           | INFRA-RAIL AND GREEN ENERGY                                     | 71.25                                 | (2,907.93)                                                 |
| 3                                           | INFRA-ELECTRICAL                                                | 1,666.90                              | 4,443.92                                                   |
|                                             | Total Profit before tax                                         | 9,100.96                              | 40,429.15                                                  |
|                                             | i. Finance cost                                                 | 2,513.80                              | 8,788.80                                                   |
|                                             | ii. Other Unallocable Expenditure net off Unallocable income    | (314.82)                              | (2,820.26)                                                 |
|                                             | Profit before tax                                               | 6,901.98                              | 34,460.61                                                  |
| 3                                           | (Segment Asset - Segment Liabilities)                           |                                       |                                                            |
|                                             | Segment Asset                                                   |                                       |                                                            |
| 1                                           | FREIGHT CAR DIVISION                                            | 3,05,925.15                           | 3,05,925.15                                                |
| 2                                           | INFRA-RAIL AND GREEN ENERGY                                     | 1,16,939.61                           | 1,16,939.61                                                |
| 3                                           | INFRA-ELECTRICAL                                                | 36,272.04                             | 36,272.04                                                  |
|                                             | Total Segment Assets                                            | 4,59,136.80                           | 4,59,136.80                                                |
|                                             | Un-allocable Assets                                             | 24,558.49                             | 24,558.49                                                  |
|                                             | Net Segment Assets                                              | 4,83,695.29                           | 4,83,695.29                                                |
| 4                                           | Segment Liabilities                                             |                                       |                                                            |
|                                             | Segment Liabilities                                             |                                       |                                                            |
| 1                                           | FREIGHT CAR DIVISION                                            | 1,65,035.81                           | 1,65,035.81                                                |
| 2                                           | INFRA-RAIL AND GREEN ENERGY                                     | 25,462.59                             | 25,462.59                                                  |
| 3                                           | INFRA-ELECTRICAL                                                | 13,475.31                             | 13,475.31                                                  |
|                                             | Total Segment Liabilities                                       | 2,03,973.71                           | 2,03,973.71                                                |
|                                             | Un-allocable Liabilities                                        | 0.00                                  | 0.00                                                       |
|                                             | Net Segment Liabilities                                         | 2,03,973.71                           | 2,03,973.71                                                |
|                                             | Disclosure of notes on segments                                 |                                       |                                                            |

Other Comprehensive Income

Amount in (Lakhs)

| Particulars                                 |                                                                              | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---------------------------------------------|------------------------------------------------------------------------------|---------------------------------------|------------------------------------------------------------|
| Date of start of reporting period           |                                                                              | 01-01-2025                            | 01-04-2024                                                 |
| Date of end of reporting period             |                                                                              | 31-03-2025                            | 31-03-2025                                                 |
| Whether results are audited or unaudited    |                                                                              | Audited                               | Audited                                                    |
| Nature of report standalone or consolidated |                                                                              | Consolidated                          | Consolidated                                               |
|                                             | Other comprehensive income [Abstract]                                        |                                       |                                                            |
| 1                                           | Amount of items that will not be reclassified to profit and loss             |                                       |                                                            |
|                                             | Total Amount of items that will not be reclassified to profit and loss       |                                       |                                                            |
| 2                                           | Income tax relating to items that will not be reclassified to profit or loss |                                       |                                                            |
| 3                                           | Amount of items that will be reclassified to profit and loss                 |                                       |                                                            |
|                                             | Total Amount of items that will be reclassified to profit and loss           |                                       |                                                            |
| 4                                           | Income tax relating to items that will be reclassified to profit or loss     | 126.72                                | 61.89                                                      |
| 5                                           | Total Other comprehensive income                                             |                                       |                                                            |

Statement of Asset and Liabilities

Amount in (Lakhs)

| Particulars                                 |                                                                            | Year ended (dd-mm-yyyy) |
|---------------------------------------------|----------------------------------------------------------------------------|-------------------------|
| Date of start of reporting period           |                                                                            | 01-04-2024              |
| Date of end of reporting period             |                                                                            | 31-03-2025              |
| Whether results are audited or unaudited    |                                                                            | Audited                 |
| Nature of report standalone or consolidated |                                                                            | Consolidated            |
|                                             | <b>Assets</b>                                                              |                         |
| 1                                           | <b>Non-current assets</b>                                                  |                         |
|                                             | Property, plant and equipment                                              | 88,341.44               |
|                                             | Capital work-in-progress                                                   | 6,354.88                |
|                                             | Investment property                                                        | 2,624.33                |
|                                             | Goodwill                                                                   | 5,630.08                |
|                                             | Other intangible assets                                                    | 2,734.58                |
|                                             | Intangible assets under development                                        | 235.35                  |
|                                             | Biological assets other than bearer plants                                 |                         |
|                                             | Investments accounted for using equity method                              |                         |
|                                             | <b>Non-current financial assets</b>                                        |                         |
|                                             | Non-current investments                                                    | 16,299.27               |
|                                             | Trade receivables, non-current                                             | 0.00                    |
|                                             | Loans, non-current                                                         | 0.00                    |
|                                             | Other non-current financial assets                                         | 3,219.31                |
|                                             | <b>Total non-current financial assets</b>                                  | 19,518.58               |
|                                             | Deferred tax assets (net)                                                  |                         |
|                                             | Other non-current assets                                                   |                         |
|                                             | <b>Total non-current assets</b>                                            | 1,25,439.24             |
| 2                                           | <b>Current assets</b>                                                      |                         |
|                                             | Inventories                                                                | 85,195.83               |
|                                             | <b>Current financial asset</b>                                             |                         |
|                                             | Current investments                                                        | 8,259.22                |
|                                             | Trade receivables, current                                                 | 1,36,656.77             |
|                                             | Cash and cash equivalents                                                  | 5,701.82                |
|                                             | Bank balance other than cash and cash equivalents                          | 15,350.99               |
|                                             | Loans, current                                                             | 421.47                  |
|                                             | Other current financial assets                                             | 1,586.31                |
|                                             | <b>Total current financial assets</b>                                      | 1,67,976.58             |
|                                             | Current tax assets (net)                                                   | 1,109.77                |
|                                             | Other current assets                                                       | 1,03,973.87             |
|                                             | <b>Total current assets</b>                                                | 3,58,256.05             |
| 3                                           | Non-current assets classified as held for sale                             | 0.00                    |
| 4                                           | Regulatory deferral account debit balances and related deferred tax Assets | 0.00                    |
|                                             | <b>Total assets</b>                                                        | 4,83,695.29             |
|                                             | <b>Equity and liabilities</b>                                              |                         |

|   |                                                                                            |             |
|---|--------------------------------------------------------------------------------------------|-------------|
| 1 | <b>Equity</b>                                                                              |             |
|   | <b>Equity attributable to owners of parent</b>                                             |             |
|   | Equity share capital                                                                       | 3,994.67    |
|   | Other equity                                                                               | 2,75,726.91 |
|   | <b>Total equity attributable to owners of parent</b>                                       | 2,79,721.58 |
|   | Non controlling interest                                                                   | 3,302.09    |
|   | <b>Total equity</b>                                                                        | 2,83,023.67 |
| 2 | <b>Liabilities</b>                                                                         |             |
|   | <b>Non-current liabilities</b>                                                             |             |
|   | <b>Non-current financial liabilities</b>                                                   |             |
|   | Borrowings, non-current                                                                    | 35,606.00   |
|   | <b>Trade payables, non-current</b>                                                         |             |
|   | (A) Total outstanding dues of micro enterprises and small enterprises                      |             |
|   | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises |             |
|   | <b>Total Trade payable</b>                                                                 |             |
|   | Other non-current financial liabilities                                                    | 1,505.13    |
|   | <b>Total non-current financial liabilities</b>                                             | 37,111.13   |
|   | Provisions, non-current                                                                    | 1,205.84    |
|   | Deferred tax liabilities (net)                                                             | 1,024.59    |
|   | Deferred government grants, Non-current                                                    |             |
|   | Other non-current liabilities                                                              | 4,285.07    |
|   | <b>Total non-current liabilities</b>                                                       | 43,626.63   |
|   | <b>Current liabilities</b>                                                                 |             |
|   | <b>Current financial liabilities</b>                                                       |             |
|   | Borrowings, current                                                                        | 56,935.52   |
|   | <b>Trade payables, current</b>                                                             |             |
|   | (A) Total outstanding dues of micro enterprises and small enterprises                      | 215.76      |
|   | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 63,662.97   |
|   | <b>Total Trade payable</b>                                                                 | 63,878.73   |
|   | Other current financial liabilities                                                        | 3,912.34    |
|   | <b>Total current financial liabilities</b>                                                 | 1,24,726.59 |
|   | Other current liabilities                                                                  | 26,154.95   |
|   | Provisions, current                                                                        | 6,163.45    |
|   | Current tax liabilities (Net)                                                              | 0.00        |
|   | Deferred government grants, Current                                                        | 0.00        |
|   | <b>Total current liabilities</b>                                                           | 1,57,044.99 |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale  | 0.00        |
| 4 | Regulatory deferral account credit balances and related deferred tax liability             | 0.00        |
|   | <b>Total liabilities</b>                                                                   | 2,00,671.62 |
|   | <b>Total equity and liabilites</b>                                                         | 4,83,695.29 |
|   | Disclosure of notes on assets and liabilities                                              |             |

Cash flow statement indirect

Amount in (Lakhs)

| Particulars                                 |                                                                                                            | Year ended (dd-mm-yyyy) |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------|
| Date of start of reporting period           |                                                                                                            | 01-04-2024              |
| Date of end of reporting period             |                                                                                                            | 31-03-2025              |
| Whether results are audited or unaudited    |                                                                                                            | Audited                 |
| Nature of report standalone or consolidated |                                                                                                            | Consolidated            |
| Part I                                      | Blue color marked fields are non-mandatory.                                                                |                         |
| 1                                           | Statement of cash flows                                                                                    |                         |
|                                             | Cash flows from used in operating activities                                                               |                         |
|                                             | Profit before tax                                                                                          | 34,460.61               |
| 2                                           | Adjustments for reconcile profit (loss)                                                                    |                         |
|                                             | Adjustments for finance costs                                                                              | 13,718.48               |
|                                             | Adjustments for decrease (increase) in inventories                                                         | (12,831.18)             |
|                                             | Adjustments for decrease (increase) in trade receivables, current                                          | (43,032.37)             |
|                                             | Adjustments for decrease (increase) in trade receivables, non-current                                      | 0.00                    |
|                                             | Adjustments for decrease (increase) in other current assets                                                | 0.00                    |
|                                             | Adjustments for decrease (increase) in other non-current assets                                            | 0.00                    |
|                                             | Adjustments for other financial assets, non-current                                                        | 0.00                    |
|                                             | Adjustments for other financial assets, current                                                            | 0.00                    |
|                                             | Adjustments for other bank balances                                                                        | 0.00                    |
|                                             | Adjustments for increase (decrease) in trade payables, current                                             | 2,271.63                |
|                                             | Adjustments for increase (decrease) in trade payables, non-current                                         | 0.00                    |
|                                             | Adjustments for increase (decrease) in other current liabilities                                           | 0.00                    |
|                                             | Adjustments for increase (decrease) in other non-current liabilities                                       | 0.00                    |
|                                             | Adjustments for depreciation and amortisation expense                                                      | 4,314.74                |
|                                             | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss                   | 0.00                    |
|                                             | Adjustments for provisions, current                                                                        | 0.00                    |
|                                             | Adjustments for provisions, non-current                                                                    | 0.00                    |
|                                             | Adjustments for other financial liabilities, current                                                       | 0.00                    |
|                                             | Adjustments for other financial liabilities, non-current                                                   | 0.00                    |
|                                             | Adjustments for unrealised foreign exchange losses gains                                                   | 0.00                    |
|                                             | Adjustments for dividend income                                                                            | 0.00                    |
|                                             | Adjustments for interest income                                                                            | 0.00                    |
|                                             | Adjustments for share-based payments                                                                       | 0.00                    |
|                                             | Adjustments for fair value losses (gains)                                                                  | 0.00                    |
|                                             | Adjustments for undistributed profits of associates                                                        | 0.00                    |
|                                             | Other adjustments for which cash effects are investing or financing cash flow                              | 0.00                    |
|                                             | Other adjustments to reconcile profit (loss)                                                               | 0.00                    |
|                                             | Other adjustments for non-cash items                                                                       | 0.00                    |
|                                             | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0.00                    |
|                                             | Total adjustments for reconcile profit (loss)                                                              | (35,558.70)             |
|                                             | Net cash flows from (used in) operations                                                                   | (1,098.09)              |

|   |                                                                                                                     |            |
|---|---------------------------------------------------------------------------------------------------------------------|------------|
|   | Dividends received                                                                                                  | 31.36      |
|   | Interest paid                                                                                                       | 0.00       |
|   | Interest received                                                                                                   | 1,543.42   |
|   | Income taxes paid (refund)                                                                                          | 4,423.81   |
|   | Other inflows (outflows) of cash                                                                                    | (710.65)   |
|   | Net cash flows from (used in) operating activities                                                                  | (4,657.77) |
| 3 | Cash flows from used in investing activities                                                                        |            |
|   | Cash flows from losing control of subsidiaries or other businesses                                                  | 0.00       |
|   | Cash flows used in obtaining control of subsidiaries or other businesses                                            | 0.00       |
|   | Other cash receipts from sales of equity or debt instruments of other entities                                      | 0.00       |
|   | Other cash payments to acquire equity or debt instruments of other entities                                         | 0.00       |
|   | Other cash receipts from sales of interests in joint ventures                                                       | 0.00       |
|   | Other cash payments to acquire interests in joint ventures                                                          | 0.00       |
|   | Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0.00       |
|   | Cash payment for investment in partnership firm or association of persons or limited liability partnerships         | 0.00       |
|   | Proceeds from sales of property, plant and equipment                                                                | 16,224.32  |
|   | Purchase of property, plant and equipment                                                                           | 53,253.09  |
|   | Proceeds from sales of investment property                                                                          | 0.00       |
|   | Purchase of investment property                                                                                     | 0.00       |
|   | Proceeds from sales of intangible assets                                                                            | 0.00       |
|   | Purchase of intangible assets                                                                                       | 0.00       |
|   | Proceeds from sales of intangible assets under development                                                          | 0.00       |
|   | Purchase of intangible assets under development                                                                     | 0.00       |
|   | Proceeds from sales of goodwill                                                                                     | 0.00       |
|   | Purchase of goodwill                                                                                                | 0.00       |
|   | Proceeds from biological assets other than bearer plants                                                            | 0.00       |
|   | Purchase of biological assets other than bearer plants                                                              | 0.00       |
|   | Proceeds from government grants                                                                                     | 0.00       |
|   | Proceeds from sales of other long-term assets                                                                       | 25,832.26  |
|   | Purchase of other long-term assets                                                                                  | 0.00       |
|   | Cash advances and loans made to other parties                                                                       | 0.00       |
|   | Cash receipts from repayment of advances and loans made to other parties                                            | 0.00       |
|   | Cash payments for future contracts, forward contracts, option contracts and swap contracts                          | 0.00       |
|   | Cash receipts from future contracts, forward contracts, option contracts and swap contracts                         | 0.00       |
|   | Dividends received                                                                                                  | 31.36      |
|   | Interest received                                                                                                   | 1,607.93   |
|   | Income taxes paid (refund)                                                                                          | 0.00       |
|   | Other inflows (outflows) of cash                                                                                    | 0.00       |
|   | Net cash flows from (used in) investing activities                                                                  | (9,557.22) |
| 4 | Cash flows from used in financing activities                                                                        |            |
|   | Proceeds from changes in ownership interests in subsidiaries                                                        | 0.00       |
|   | Payments from changes in ownership interests in subsidiaries                                                        | 0.00       |
|   | Proceeds from issuing shares                                                                                        | 0.00       |
|   | Proceeds from issuing other equity instruments                                                                      | 3,436.54   |
|   | Payments to acquire or redeem entity's shares                                                                       | 0.00       |
|   | Payments of other equity instruments                                                                                | 0.00       |

|   |                                                                                             |           |
|---|---------------------------------------------------------------------------------------------|-----------|
|   | Proceeds from exercise of stock options                                                     | 0.00      |
|   | Proceeds from issuing debentures notes bonds etc                                            | 0.00      |
|   | Proceeds from borrowings                                                                    | 29,569.76 |
|   | Repayments of borrowings                                                                    | 0.00      |
|   | Payments of lease liabilities                                                               | 120.93    |
|   | Dividends paid                                                                              | 1,997.79  |
|   | Interest paid                                                                               | 13,674.31 |
|   | Income taxes paid (refund)                                                                  | 0.00      |
|   | Other inflows (outflows) of cash                                                            | 0.00      |
|   | Net cash flows from (used in) financing activities                                          | 17,213.27 |
|   | Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 2,998.28  |
| 5 | Effect of exchange rate changes on cash and cash equivalents                                |           |
|   | Effect of exchange rate changes on cash and cash equivalents                                | 7.62      |
|   | Net increase (decrease) in cash and cash equivalents                                        | 3,005.90  |
|   | Cash and cash equivalents cash flow statement at beginning of period                        | 2,695.92  |
|   | Cash and cash equivalents cash flow statement at end of period                              | 5,701.82  |

Details of Impact of Audit Qualification

| Whether results are audited or unaudited                                                                                                                                                                                  |                   |                                                                                            | Audited                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------|-----------------------------------|
| Declaration of unmodified opinion or statement on impact of audit qualification                                                                                                                                           |                   |                                                                                            | Declaration of unmodified opinion |
| Auditor's opinion                                                                                                                                                                                                         |                   |                                                                                            |                                   |
| Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results |                   |                                                                                            | true                              |
| Sr.No                                                                                                                                                                                                                     | Audit firm's name | Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI | Certificate valid upto            |
| 1                                                                                                                                                                                                                         | L B Jha & Co      | true                                                                                       | 31-01-2028                        |