

Particulars	FY 25	FY 24	FY 23	FY 22	FY 21	FY 20
<b>Revenue from ops</b>	<b>204813</b>	<b>163210</b>	<b>133905</b>	<b>89582</b>	<b>65557</b>	<b>72484</b>
Other sources	1212	793.6	388.49	679	369	425.2
<b>Total</b>	<b>206025</b>	<b>164003.6</b>	<b>134293.49</b>	<b>90262</b>	<b>65927</b>	<b>72909</b>
<b>Expenses</b>						
<b>Cost of Material Consumed</b>						
Inventories at beginning of the year	9,756.31	9,613.51	8,070.05	3,965.62	3,925.27	2,595.55
Acquired in business combination	640.72	—	-	-	—	50.58
Purchases during the year (net)	87,635.34	72,762.19	72,052.48	46,890.27	28,499.00	32,713.89
Total	98,032.37	82,375.70	80,122.53	50,855.89	32,424.27	35,360.02
Less: Sold during the year	-1,308.84	-2,354.78	6,338.10	3,096.71	1,573.56	2,039.19
Less: Inventories at end of the year	-13,786.10	-9,756.31	9,613.51	8,070.05	3,965.62	3,925.27
<b>Cost of materials consumed</b>	<b>82,937.43</b>	<b>70,264.61</b>	<b>64,170.92</b>	<b>39,689.13</b>	<b>26,885.09</b>	<b>29,395.56</b>
Excise Duty	4736	2784	2174	1350	1056	1188.8
<b>Purchases of Stock in Trade</b>						
Beverages	1,378.89	982.89	1,082.66	1,090.86	554.54	4,036.59
Others	3,248.07	5,876.32	803.05	563.83	371.33	200.74
<b>Total purchases of stock-in-trade</b>	<b>6,859.21</b>	<b>4,626.96</b>	<b>1,885.71</b>	<b>1,654.69</b>	<b>925.87</b>	<b>4,237.33</b>
Change in Inventory	-749	-842.6	-3445	-997	-171	-1438
<b>Gross Profit</b>	<b>112,241.36</b>	<b>87,170.63</b>	<b>69,507.86</b>	<b>48,565.18</b>	<b>37,231.04</b>	<b>39,525.31</b>
Gross Margin	0.544794855	0.5315165643	0.5175817532	0.5380467971	0.5647312937	0.5421183942
<b>Employee Benefit Expenses</b>						
Salaries, wages and bonus	17,067.81	13,041.12	11,026.09	9,126.69	8,131.06	7,429.61
Contribution to provident fund and other funds	816.67	679.36	538.82	483.82	445.89	386.82
Staff welfare expenses	803.35	666.78	572.45	466.48	320.41	291.72
Share-based payments	162.43	78.61	29.06	—	0	0
<b>Total employee benefits expense</b>	<b>18,850.26</b>	<b>14,465.87</b>	<b>12,166.42</b>	<b>10,076.99</b>	<b>8,897.36</b>	<b>8,108.15</b>
<b>Other Expenses</b>						
Power and fuel	6,295.08	5,502.85	4,792.20	3,299.25	2,670.00	2,790.62
Repairs to plant and equipment	3,837.09	2,973.81	2,577.68	1,679.09	1,328.41	1,195.08
Repairs to buildings	292.18	178.12	138.03	128.18	128.6	113.03

Other repairs	1,163.65	923.29	811	679.29	526.62	440.94
Consumption of stores and spares	1,512.34	1,296.28	1,193.75	796.94	659.66	704.97
Rent	970.54	801.6	542.21	496.86	510.55	559.14
Rates and taxes	158.68	901.8	204.98	846.72	109.87	92.22
Insurance	341.38	180.99	159.31	132.25	123.25	72.26
Printing and stationery	105.8	91.43	70.11	53.68	44.47	55.97
Communication	241.28	121.27	101.99	98.77	71.25	81.17
Travelling and conveyance	1,550.41	1,215.23	1,064.08	674.93	511.45	840.45
Sitting fees to directors	8.45	5.85	185.55	77.26	3.6	7.6
Payment to auditors	43.13	27.69	31.45	24.45	22.25	26.53
Vehicle running and maintenance	1,235.53	594.23	180.49	163.06	145	190.8
Lease and hire	645.67	297.62	304.77	324.4	248.45	178.5
Security and service charges	847.36	564	445.46	358.75	400.67	341.12
Legal, professional and consultancy	872.7	510.05	339.25	268.82	401.66	332.75
Bank charges	324.72	234.96	179.65	222.68	126.36	146.67
Advertisement and sales promotion	2,521.15	1,963.65	1,397.69	1,248.82	1,165.25	1,220.77
Meeting and conferences	90.03	117.98	35.91	12.47	15.43	12.06
Royalty	177.84	165.93	159.68	123.29	87.7	105.85
Freight, octroi and insurance paid (net)	14,031.34	11,020.58	9,112.67	6,189.91	4,588.28	4,554.66
Delivery vehicle running and maintenance	836.18	832.34	841.58	657.38	1,017.49	756.81
Distribution expenses	3,064.82	2,250.15	2,100.79	1,440.23	103.38	116.14
Loading and unloading charges	1,109.55	881.69	681.47	474.13	304.96	338.15
Donations	4.16	2.23	2.04	1.63	2.73	0.92
Property, plant and equipment written off	33.26	1.37	54.01	88.31	9.87	0
Loss on disposal of PPE (net)	728.7	842.27	569.25	170.4	4.48	0
Bad debts and advances written off	28.73	3.24	25.71	–	11.94	4.23
Allowance for expected credit loss	84.85	69.47	73.51	58.92	53.09	188.09
Corporate social responsibility expenditure	317.92	169.42	92.57	71.53	75.94	57.5
Net loss on foreign currency transactions	634.02	574.92	64.74	–	89.64	823.98
General office and other miscellaneous	599.75	499.9	538.81	399.86	383.73	167.84
<b>Total other expenses</b>	<b>45,068.29</b>	<b>35,816.21</b>	<b>29,072.39</b>	<b>21,262.26</b>	<b>15,946.01</b>	<b>16,516.82</b>

<b>EBITDA</b>	48,322.81	36,888.55	28,269.05	17,225.93	12,387.67	14,900.34
<b>Finance Costs</b>						
Term loans	3,039.34	2,044.26	1,282.52	1,264.30	2,029.61	2,610.08
Working capital facilities	919.71	214.28	272.7	306.04	378.55	307.71
Financial liabilities (incl. lease interest)	440.42	260.05	137.15	112.37	103.57	77.18
Bank guarantee fees	16.39	17.82	17.48	18.9	15.86	–
Others (incl. income tax interest)	69.56	130.03	127.08	130.88	181.59	12.56
Exchange Differences adjustment	0	0	6.73	-3.37	81.22	64.93
Other ancillary borrowing costs	18.44	14.55	17.56	17.88	20.64	23.96
<b>Total finance costs</b>	4,503.86	2,680.99	1,861.22	1,847.00	2,811.04	3,096.42
Earnings after interest	43,818.95	34,207.56	26,407.83	15,378.93	9,576.63	11,803.92
Depreciation	9473.86	6809	6171	5312	5287	4886
Profit Before share of JOint	34,345.09	27,398.56	20,236.83	10,066.93	4,289.63	6,917.92
Share of Profit/ loss of Joint	-14.78	-4.79	-0.06	0	0	43
Exceptional Items					-665	
<b>Profit Before Tax</b>	34,330.31	27,393.77	20,236.77	10,066.93	3,624.63	6,960.92
Tax Expense	7988.04	6375.47	4735	2605	52	2240.67
Profit after Tax	26,342.27	21,018.30	15,501.77	7,461.93	3,572.63	4,720.25

