

# Company Financial Analysis Report

Abhimanyu Industries | Prepared by: Financial Analytics Team | Period: FY 2021 – FY 2025

This report presents a structured financial analysis of Abhimanyu Industries, focusing on historical performance, cost structure, profitability, and business drivers. The analysis is intended to support strategic decision-making, forecasting, and investment evaluation.

## 1. Executive Summary

Over the last five fiscal years, Abhimanyu Industries demonstrated consistent revenue growth with improving profitability. Revenue expanded at a steady pace while disciplined cost management contributed to margin expansion. The company showed resilience during periods of macroeconomic uncertainty and maintained a stable financial position.

## 2. Financial Performance Overview

Fiscal Year	Revenue (■ Cr)	YoY Growth
FY 2021	420	—
FY 2022	455	8.3%
FY 2023	498	9.5%
FY 2024	540	8.4%
FY 2025	602	11.5%

Revenue growth was driven by market expansion and improved customer demand. FY 2025 saw accelerated growth due to operational scale and pricing optimization.

## 3. Cost & Expense Analysis

Fiscal Year	COGS (■ Cr)	Operating Expenses (■ Cr)
FY 2021	260	98
FY 2022	278	102
FY 2023	300	108
FY 2024	322	115
FY 2025	350	121

Cost of Goods Sold increased in line with revenue growth, while operating expenses were tightly controlled. This reflects improved cost efficiency and operating leverage.

## 4. Profitability & Margin Analysis

Fiscal Year	Gross Profit (■ Cr)	Net Profit (■ Cr)	Net Margin
FY 2021	160	62	14.8%
FY 2022	177	71	15.6%
FY 2023	198	82	16.5%
FY 2024	218	94	17.4%
FY 2025	252	116	19.3%

Net margins improved steadily, indicating effective cost management and scalability of the operating model. Profit growth outpaced revenue growth during the period.

## 5. Market & Economic Context

The company operated under varying macroeconomic conditions, including inflationary pressures and interest rate fluctuations. Despite these challenges, demand stability and strategic pricing helped protect margins and sustain growth.

## **6. Risk Factors**

Key risks include market volatility, regulatory changes, rising input costs, and economic slowdowns. The company mitigated these risks through diversified sourcing, pricing discipline, and cost controls.

## **7. Conclusion & Analyst View**

From an analyst perspective, Abhimanyu Industries exhibits strong fundamentals with improving margins and consistent growth. The historical performance suggests a positive long-term outlook, subject to macroeconomic stability and effective execution.