

Acme Corporation

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Statement of Audited Standalone Financial Results for the Quarter and Year Ended March 31, 2024

(INR in Crore)

Sr.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited (Refer Note 5)	Unaudited	Audited (Refer Note 5)	Audited	Audited
1	Income					
	Revenue from Operations	659.90	136.15	610.22	1,330.61	1,155.05
	Other Income	346.32	316.46	233.61	1,195.00	945.00
	Total Income	1,006.22	452.61	843.83	2,525.61	2,100.05
2	Expenses					
	Cost of Materials Consumed	1,888.19	882.70	1,535.14	3,952.33	4,169.76
	Changes in inventories of finished goods and construction work-in-progress	(1,553.26)	(852.24)	(1,276.01)	(3,307.04)	(3,682.94)
	Employee Benefits Expense	77.69	49.07	99.43	221.37	178.18
	Finance Costs	121.36	118.25	56.75	380.02	233.13
	Depreciation and Amortisation Expense	7.24	6.39	4.94	24.34	18.96
	Other Expenses	197.84	110.83	117.33	540.34	352.42
	Total Expenses	739.06	315.00	537.58	1,811.36	1,269.51
3	Profit before Tax for the period / year	267.16	137.61	306.25	714.25	830.54
4	Tax expense					
	Current Tax	46.09	10.02	61.68	118.29	183.35
	Deferred Tax	4.18	24.23	(21.95)	31.61	(8.48)
5	Profit after Tax for the period / year	216.89	103.36	266.52	564.35	655.67
6	Other Comprehensive Income / (Loss) for the period/ year					
	Items that will not be subsequently reclassified to profit or loss					
	Remeasurements of the defined benefit plan	(2.44)	0.31	2.41	(1.50)	1.25
	Tax on Above	0.62	(0.08)	(0.61)	0.38	(0.32)
7	Total Comprehensive Income for the period / year	215.07	103.59	268.32	563.23	656.60
8	Paid-up Equity Share Capital	139.02	139.02	139.01	139.02	139.01
	Face Value – INR 5/- per share					
9	Reserves Excluding Revaluation Reserve and Debenture Redemption Reserve	10,373.26	10,157.47	9,806.12	10,373.26	9,806.12
10	Net-Worth	10,512.28	10,296.49	9,945.13	10,512.28	9,945.13
11	Earning Per Equity Share (EPS) (Amount in INR)					
	Basic EPS (*not annualized)	7.80*	3.72*	9.59*	20.30	23.58
	Diluted EPS (*not annualized)	7.80*	3.72*	9.59*	20.29	23.58
12	Key Ratios and Financial Indicators (Refer Note 4)					
	Debt Equity Ratio (Gross)	0.96	1.02	0.64	0.96	0.64
	Debt Equity Ratio (Net)	0.62	0.69	0.42	0.62	0.42
	Debt Service Coverage Ratio (DSCR)	1.91	1.30	0.35	1.59	0.81
	Interest Service Coverage Ratio (ISCR)	1.91	1.30	3.36	1.59	2.92
	Current Ratio	1.61	1.69	1.62	1.61	1.62
	Long Term Debt to Working Capital	0.30	0.31	-	0.30	-
	Bad Debts to Account Receivable Ratio	0.05	-	-	0.05	0.03
	Current Liability Ratio	0.85	0.82	1.00	0.85	1.00
	Total Debts to Total Assets	0.36	0.41	0.32	0.36	0.32
	Debtors Turnover (annualized)	11.30	2.49	9.43	5.14	4.61
	Inventory Turnover (annualized)	0.16	0.02	0.19	0.08	0.12
	Operating Margin (%)	10.02%	(38.39%)	25.35%	(3.16%)	15.17%
	Adjusted EBITDA %	40.99%	58.37%	46.02%	45.65%	53.35%
	Net Profit Margin (%)	21.55%	22.84%	31.58%	22.35%	31.22%