


Statement Of Standalone Audited Financial Results For Quarter / Financial Year Ended 31st March, 2026 (Rs. In Lakhs)						
Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
	Income					
	Revenue From Operations	43070.17	51163.77	53778.80	200640.32	206545.47
	Other Income	170.82	213.44	293.21	816.81	870.82
1	Total Income	43,240.99	51,377.21	54,072.01	2,01,457.13	2,07,416.29
	Expenses					
	a) Cost of materials consumed	22,746.54	27,703.48	41,859.51	1,29,882.91	1,54,893.96
	b) Purchases of stock in Trade	5,440.99	8,270.14	-	13,711.13	-
	c) Changes in inventories of finished goods work-in-progress and intermediates	2,282.69	1,270.90	80.60	3,035.95	3,006.90
	d) Excise duty	2,579.67	2999.07	2066.32	11214.99	9445.66
	e) Employee benefits expense	664.77	701.87	734.77	2821.08	2881.15
	f) Finance costs	523.73	100.94	123.26	1131.07	1194.30
	g) Depreciation and amortization expense	894.80	900.92	778.97	3439.92	2978.42
	h) Other expenses	5892.12	6301.97	6041.08	25487.60	23571.43
2	Total Expenses	41,025.31	48,249.29	51,684.51	1,90,724.65	1,97,971.82
3	Profit Before Exceptional Items And Tax (1-2)	2,215.68	3,127.92	2,387.50	10,732.48	9,444.47
3.1	Exceptional Items	-	-	-	-	-
4	Profit Before Tax (3 +/- 3.1)	2,215.68	3,127.92	2,387.50	10,732.48	9,444.47
	Tax Expense					
	a) Current Tax	(550.00)	(750.00)	(550.00)	(2,150.00)	(2,130.00)
	b) Deferred Tax	(123.39)	(73.00)	92.89	(389.01)	(164.40)
	c) Income tax of earlier year	3.87	-	-	3.87	1.59
5	Total Tax Expenses	(669.52)	(823.00)	(457.11)	(2,535.14)	(2,292.81)

Statement Of Standalone Audited Financial Results For Quarter / Financial Year Ended 31st March, 2026 (Rs. In Lakhs)						
Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
6	Profit For The Year / Period (4-5)	1,546.16	2,304.92	1,930.39	8,197.34	7,151.66
	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	56.14	-	(3.63)	105.57	95.08
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	(12.44)	(24.85)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
7	Total Other Comprehensive Income	56.14	-	(3.63)	93.13	70.23
8	Total Comprehensive Income (6 +/- 7)	1,602.30	2,304.92	1,926.76	8,290.47	7,221.89
9	Paid Up Equity Share Capital <i>(Face Value of Rs. 1/- Each Per Share)</i>	2,951.63	2,951.63	2,951.63	2,951.63	2,951.63
10	Other Equity	81,589.26	79,999.41	74,066.22	81,589.26	74,066.22
11	Earnings Per Share (Not Annualised)					
	a) Basic (Rs.)	0.52	0.78	0.66	2.78	2.46
	b) Diluted (Rs.)	0.52	0.78	0.66	2.78	2.46
NOTES:						
1	The above Audited Standalone Financial Results , Segment Results, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 25th May, 2026 at the Registered Office of the Company. The Statutory Auditors have issued Auditors' Report on the same , with unmodified opinion.					
2	The figures of the last quarter are the balancing figures between the Audited figures in respect of the full Financial Year and the published period upto end of the Thrid quarter of the financial year 2025-26.					
3	The financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules there under and in terms of Regulations of SEBI (Listing Obligations and Disclosure requirement) Regulation 2015 as amended.					
4	Figures for the previous year/ quarters period have been reclassified/ regrouped wherever necessary to confirm to current year's classifications.					
Dated : 25th May, 2026 Place : Sangat, Bathinda		For and on behalf of the Board of Directors  (Rajinder Mittal) Managing Director DIN: 00033082				

Standalone Segment Results For Quarter / Year Ended 31st March, 2026

(Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Segment Revenue					
	(net sale/income from each segment)					
	(a) Maize Oil Extraction & Refinery	12,727.97	14,974.12	27,585.89	76,092.70	98,633.82
	(b) Distillery	27,787.25	31,617.89	28,872.38	1,25,256.58	1,19,659.31
	(c) Real Estates	59.82	68.30	156.24	488.00	1,120.21
	(d) Oil Trading Unit	5,493.42	8,357.20	-	13,850.62	-
	(e) Others	-	-	-	-	-
	(f) Un-allocated	-	-	-	-	-
	Total	46,068.46	55,017.51	56,614.51	2,15,687.90	2,19,413.34
	Less: Inter Segment revenue	2,827.47	3,640.30	2,542.50	14,230.77	11,997.05
	Net sales/Income From Operations	43,240.99	51,377.21	54,072.01	2,01,457.13	2,07,416.29
2	Segment Results					
	(a) Maize Oil Extraction & Refinery	729.32	853.19	422.35	2,847.52	1,883.44
	(b) Segment – Distillery	2,876.07	3,223.84	2,860.37	12,435.35	11,486.72
	(c) Segment – Real Estates	(25.82)	(32.09)	7.01	(118.88)	247.03
	(d) Oil Trading Unit	54.64	84.84	-	139.48	-
	(e) Others	-	-	-	-	-
	(f) Un-allocated	-	-	-	-	-
	Total	3,634.21	4,129.78	3,289.73	15,303.47	13,617.19
	Less:					
	i) Interest/Finance Cost/dep	1,418.53	1,001.86	902.23	4,570.99	4,172.72
	ii) Other Un- allocated Income (net off Un-allocable income)					
	Total Profit (+)/ Loss (-) before Tax	2,215.68	3,127.92	2,387.50	10,732.48	9,444.47

Standalone Segment Results For Quarter / Year Ended 31st March, 2026						(Rs.in Lakhs)
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
3	Segment Assets					
	a) Maize Oil Extraction & Refinery	71,192.05	71,068.03	61,259.59	71,192.05	61,259.59
	(b) Segment – Distillery	60,074.19	62,707.98	64,236.13	60,074.19	64,236.13
	(c) Segment – Real Estate	4,401.66	4,574.30	4,595.65	4,401.66	4,595.65
	(d) Oil Trading Unit	139.48	84.84	-	139.48	-
	(e) Others	-	-	-	-	-
	Total	1,35,807.38	1,38,435.15	1,30,091.37	1,35,807.38	1,30,091.37
	Less: i) Un-allocated	-	-	-	-	-
	Total Assets	1,35,807.38	1,38,435.15	1,30,091.37	1,35,807.38	1,30,091.37
4	Segment liabilities					
	(a) Maize Oil Extraction & Refinery	11,946.56	10,921.40	19,502.83	11,946.56	19,502.83
	(b) Segment – Distillery	36,762.16	42,128.91	31,409.00	36,762.16	31,409.00
	(c) Segment – Real Estate	317.81	329.65	323.16	317.81	323.16
	(d) Oil Trading Unit	-	-	-	-	-
	(e) Others	-	-	-	-	-
	Total	49,026.53	53,379.96	51,234.99	49,026.53	51,234.99
	Un-allocated	2,239.98	2,104.15	1,838.53	2,239.98	1,838.53
	Total Liabilities	51,266.51	55,484.11	53,073.52	51,266.51	53,073.52

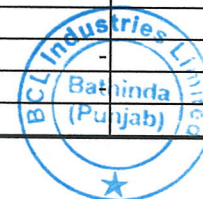
For and on behalf of the Board of Directors



Dated : 25th May , 2026
Place : Bathinda (Punjab)



(Signature)
(Rajinder Mittal)
Managing Director
DIN: 00033082

Statement Of Consolidated Audited Financial Results For Quarter / Year Ended 31st March, 2026						
						(Rs. In Lakhs)
Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income					
	Revenue From Operations	60,795.92	75,612.26	74342.99	2,90,380.68	2,90,959.67
	Other Income	325.33	175.04	309.68	908.81	905.31
1	Total Income	61,121.25	75,787.30	74652.67	2,91,289.49	2,91,864.98
	Expenses					
	a) Cost of materials consumed	36,375.05	45,073.12	58573.45	1,94,738.95	2,19,243.29
	b) Purchases of stock-in-trade	5,440.99	8,270.14	-	13,711.13	-
	c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates	1,425.03	1,034.81	(1,172.12)	3,999.86	2,778.89
	d) Excise duty	2,579.67	2,999.07	2,066.32	11,214.99	9,445.66
	e) Employee benefits expense	1,288.25	1,322.86	1184.28	5,043.46	4,634.21
	f) Finance costs	827.13	743.84	545.95	3,304.55	3,095.58
	g) Depreciation and amortization expense	1,306.83	1,313.58	1198.83	5,077.75	4,609.51
	h) Other expenses	8,213.47	10249.57	8761.21	37,474.00	34,398.59
2	Total Expenses	57,456.42	71,006.99	71,157.92	2,74,564.69	2,78,205.73
3	Profit Before Exceptional Items And Tax (1-2)	3,664.83	4,780.31	3,494.75	16,724.80	13,659.25
3.1	Exceptional Items	-	-	-	-	-
4	Profit Before Tax (3 +/- 3.1)	3,664.83	4,780.31	3,494.75	16,724.80	13,659.25
	Tax Expense					
	a) Current Tax	(835.00)	(1,093.49)	(745.82)	(3,360.00)	(2,468.38)
	b) Deferred Tax	(233.06)	(150.14)	6.74	(728.62)	(907.56)
	c) Income tax of earlier year	7.62			7.63	1.59
5	Total Tax Expenses	(1,060.44)	(1,243.63)	(739.08)	(4,080.99)	(3,374.35)
6	Profit For The Year / Period (4-5)	2,604.39	3,536.68	2,755.67	12,643.81	10,284.90
	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	71.43	-	0.81	120.86	99.52
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	(12.44)	(24.85)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-



		Statement Of Consolidated Audited Financial Results For Quarter / Year Ended 31st March, 2026			(Rs. In Lakhs)	
Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
7	Total Other Comprehensive Income	71.43	-	0.81	108.42	74.67
8	Total Comprehensive Income (6 +/- 7)	2,675.82	3,536.68	2,756.48	12,752.23	10,359.57
	Profit For The Year / Period Attributable To					
	Owners Of The Parent	2,330.78	3,214.22	2548.83	11,497.71	9,496.54
	Non-Controlling Interests	273.62	322.46	206.84	1,146.10	788.36
	Other Comprehensive Income Attributable To					
	i) Owner Of The Company	67.61	-	(0.30)	104.60	73.56
	ii) Non Controlling Interest	3.82	-	1.11	3.82	1.11
9	Total Comprehensive Income For The Year / Period Attributable To					
	Owners Of The Parent	2,398.38	3,214.22	2548.53	11,602.30	9,570.10
	Non-Controlling Interests	277.45	322.46	207.95	1,149.93	789.47
10	Paid Up Equity Share Capital (Face Value of Rs. 1/- Each Per Share)	2,951.63	2,951.63	2,951.63	2,951.63	2,951.63
11	Other Equity	88,041.97	85,641.04	77207.07	88,041.97	77,207.07
12	Earnings Per Share (Not Annualised)					
	a) Basic (Rs.)	0.79	1.09	0.86	3.90	3.26
	b) Diluted (Rs.)	0.79	1.09	0.86	3.90	3.26
NOTES:						
1	The above Audited Consolidated Financial Results , Segment Results, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 25th May, 2026 at Registered Office of the Company. The Statutory Auditors have issued Auditors' Report on the same, with unmodified opinion.					
2	The figures of the last quarter are the balancing figures between the Audited figures in respect of the full Financial Year and the published period upto end of the Third quarter of the financial year 2025-26.					
3	The financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules there under and in terms of Regulations of SEBI (Listing Obligations and Disclosure requirement) Regulation 2015 as amended.					
4	Figures for the previous year/ quarters have been reclassified/ regrouped wherever necessary to confirm to current year's classifications.					
Dated : 25th May, 2026 Place : Sangat, Bathinda		<p style="text-align: right;">For and on behalf of the Board of Directors</p>  <p style="text-align: right;">  (Rajinder Mittal) Managing Director DIN: 00033082 </p>				

Consolidated Segment Results For Quarter / Year Ended 31st March, 2026 (Rs.in Lakhs)						
Sr. No.	Particulars	Quarter Ended			F.Y. Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Segment Revenue					
	(net sale/income from each segment)					
	(a) Maize Oil Extraction & Refinery	12,727.97	14,974.12	27,585.89	76,092.70	98,633.82
	(b) Distillery	27,787.25	31,617.89	28,872.38	1,25,256.58	1,19,659.31
	(c) Real Estates	59.82	68.30	156.24	488.00	1,120.21
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidiary)	17,876.05	24,450.29	20,580.79	89,930.88	84,448.82
	(e) Goyal Distillery Pvt. Ltd. (Subsidiary)	-	4.47	0.79	4.73	0.79
	(f) Oil Trading Unit	5,493.42	8,357.20	-	13,850.62	-
	(g) Un-allocated	-	-	-	-	-
	Total	63,944.51	79,472.27	77,196.09	3,05,623.51	3,03,862.95
	Less: Inter Segment revenue	2,823.26	3,684.97	2,543.42	14,334.02	11,997.97
	Net sales/Income From Operations	61,121.25	75,787.30	74,652.67	2,91,289.49	2,91,864.98
2	Segment Results					
	(a) Maize Oil Extraction & Refinery	729.51	808.23	421.43	2,802.75	1,882.52
	(b) Segment – Distillery	2,876.07	3,223.84	2,860.37	12,435.35	11,486.72
	(c) Segment – Real Estates	(25.82)	(32.09)	7.01	(118.88)	247.03
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidiary)	2,169.86	2,772.01	1,951.24	9,909.41	7,765.01
	(e) Goyal Distillery Pvt. Ltd. (Subsidiary)	(5.47)	(19.10)	(0.52)	(61.01)	(16.94)
	(f) Oil Trading Unit	54.64	84.84	-	139.48	-
	(g) Un-allocated	-	-	-	-	-
	Total	5,798.79	6,837.73	5,239.53	25,107.10	21,364.34
	Less:					
	i) Interest/Finance Cost/dep	2,133.96	2,057.42	1,744.78	8,382.30	7,705.09
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	3,664.83	4,780.31	3,494.75	16,724.80	13,659.25



Consolidated Segment Results For Quarter / Year Ended 31st March, 2026

(Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			F.Y. Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
3	Segment Assets					
	a) Maize Oil Extraction & Refinery	57,028.16	59,304.99	44,359.72	57,028.16	44,359.72
	(b) Segment – Distillery	60,074.19	62,707.98	64,236.13	60,074.19	64,236.13
	(c) Segment – Real Estate	4,401.66	4,574.30	4,595.65	4,401.66	4,595.65
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidiary)	42,085.34	40,027.09	40,932.62	42,085.34	40,932.62
	(e) Goyal Distillery Pvt. Ltd. Fatehabad (Subsidiary)	1,047.73	1,060.85	1,343.19	1,047.73	1,343.19
	(f) Oil Trading Unit	139.48	84.84	-	139.48	-
	Total	1,64,776.56	1,67,760.05	1,55,467.31	1,64,776.56	1,55,467.31
	Less: i) Un-allocated	-	-	-	-	-
	Total Assets	1,64,776.56	1,67,760.05	1,55,467.31	1,64,776.56	1,55,467.31
4	Segment liabilities					
	(a) Maize Oil Extraction & Refinery	11,931.57	10,916.90	19,500.98	11,931.57	19,500.98
	(b) Segment – Distillery	36,762.16	42,128.91	31,409.00	36,762.16	31,409.00
	(c) Segment – Real Estate	317.81	329.65	323.16	317.81	323.16
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidiary)	16,818.45	18,344.41	17,995.14	16,818.45	17,995.14
	(e) Goyal Distillery Pvt. Ltd. Fatehabad (Subsidiary)	3.81	6.31	7.17	3.81	7.17
	(f) Oil Trading Unit	-	-	-	-	-
	Total	65,833.80	71,726.18	69,235.45	65,833.80	69,235.45
	Un-allocated	3,836.55	3,591.05	3,095.49	3,836.55	3,095.49
	Total Liabilities	69,670.35	75,317.23	72,330.94	69,670.35	72,330.94

For and on behalf of the Board of Directors

Dated : 25th May, 2026

Place : Sangat, Bathinda



(Rajinder Mittal)

Managing Director

DIN: 00033082

STATEMENT OF ASSETS AND LIABILITIES		STANDALONE		CONSOLIDATED	
		As at	As at	As at	As at
Particulars		31st March, 2026	31st March, 2025	31st March, 2026	31st March, 2025
		(Audited)	(Audited)	(Audited)	(Audited)
A	ASSETS				
1	NON-CURRENT ASSETS				
(a)	Property, Plant and Equipment	51889.89	34175.69	79559.79	60987.74
(b)	Capital work-in-progress	402.28	10016.23	687.69	10989.54
(c)	Investment Property	2436.31	2419.10	1880.74	2037.77
(d)	Goodwill	-	-	197.86	197.86
(e)	Right to Use assets	97.58	101.21	97.57	101.21
(f)	Intangible assets	37.92	61.89	38.16	62.29
(g)	Intangible assets under development	-	-	-	-
(h)	Financial Assets				
	(i) Investments	11001.76	7872.52	4206.94	1077.69
	(ii) Loans	-	-	-	-
	(iii) Others	3,634.05	0.30	3,693.26	2,128.41
(i)	Deferred tax assets (Net)	-	-	-	-
(j)	Income Tax Assets	-	-	-	-
(k)	Other non-current assets	611.16	786.34	696.05	1026.69
	Total Non-Current Assets	70110.95	55433.28	91058.06	78609.20
2	CURRENT ASSETS				
(a)	Inventories	24179.65	37589.97	27351.77	44459.10
(b)	Financial Assets				
	(i) Investments	1803.35	-	4005.33	-
	(ii) Trade receivables	4805.25	9198.83	8015.74	13172.46
	(iii) Cash and cash equivalents	12242.29	1925.72	13821.92	1955.36
	(iv) Other Bank Balances	1,514.95	813.00	1,927.14	818.45
	(v) Loans	7554.57	10302.91	-	-
	(vi) Others	1800.36	1,571.40	1809.16	1,734.74
(c)	Other current assets	11796.03	13256.26	16787.44	14718.00
(d)	Assets Classified as Held For Sale	-	-	-	-
	Total Current Assets	65696.45	74658.09	73718.50	76858.11
	TOTAL ASSETS	135807.40	130091.37	164776.56	155467.31

STATEMENT OF ASSETS AND LIABILITIES		STANDALONE		CONSOLIDATED			
		Particulars		As at	As at	As at	As at
				31st March, 2026	31st March, 2025	31st March, 2026	31st March, 2025
				(Audited)	(Audited)	(Audited)	(Audited)
B	EQUITY AND LIABILITIES						
1	EQUITY						
(a)	Equity Share capital	2951.63	2951.63	2951.63	2951.63		
(b)	Other Equity	81589.26	74066.22	88041.97	77207.07		
	Attributable to the owners of the parent	-	-	90993.60	80158.70		
	Non-controlling Interests	-	-	4,112.61	2,977.67		
	Total Equity	84540.89	77017.85	95106.21	83136.37		
	LIABILITIES						
2	NON-CURRENT LIABILITIES						
(a)	Financial Liabilities						
	(i) Borrowings	21814.79	17503.94	28349.35	25909.53		
	(ii) Lease Liabilities	102.69	104.02	102.68	104.02		
	(iii) Other financial liabilities	342.53	329.91	350.53	337.98		
(b)	Provisions	312.05	318.34	347.35	348.63		
(c)	Deferred tax liabilities (Net)	2239.98	1838.53	3836.55	3095.49		
(d)	Other non-current liabilities	-	-	-	-		
	Total Non-Current Liabilities	24812.04	20094.74	32986.46	29795.65		
3	CURRENT LIABILITIES						
(a)	Financial Liabilities						
	(i) Borrowings	20941.42	19708.06	28462.78	27613.24		
	(ii) Lease Liabilities	1.31	1.20	1.31	1.20		
	(iii) Trade payables	-	-	-	-		
	Total Outsatanding Dues to MSME	38.68	418.87	279.29	936.90		
	Total Outsatanding Dues to Creditors other than MSME	3345.40	11468.27	4844.66	12016.85		
	(iv) Other Financial liabilities	848.60	541.83	1059.34	684.06		
(b)	Other current liabilities	992.94	542.23	1515.82	713.15		
(c)	Provisions	194.77	98.68	217.10	119.19		
(d)	Current Tax Liabilities (Net)	91.35	199.64	303.59	450.70		
	Total Current Liabilities	26454.47	32978.78	36683.89	42535.29		
	TOTAL LIABILITIES	51266.51	53073.52	69670.35	72330.94		
	TOTAL EQUITY AND LIABILITIES	135807.40	130091.37	164776.56	155467.31		

For and on behalf of the Board of Directors

Dated : 25th May, 2026
Place : Bathinda (Punjab)



(RAJINDER MITTAL)
Managing Director
DIN: 00033082

STATEMENT OF AUDITED STANDALONE & CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2026 (Rs. In Lakhs)					
Particulars		STANDALONE		CONSOLIDATED	
		For the Year ended 31st March, 2026	For the Year ended 31st March, 2025	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
A	Cash Flow From Operating Activities				
	Net Profit before taxation & Exceptional Items	10732.48	9444.47	16724.80	13,659.25
	Adjustment for				
	Depreciation & Amortization	3439.92	2978.42	5077.75	4,609.51
	Fair Gain on Investment in Mutual Fund	(3.35)	-	(5.33)	-
	Finance Cost	1131.07	1194.30	3304.55	3,095.58
	(Profit)/ Loss on sale of property, plant & equipment	(1.73)	(58.03)	(1.73)	(61.54)
	Rental Income	(455.35)	(622.20)	(397.06)	(676.69)
	Lease rent IND AS	-	(8.92)	-	(8.92)
	Profit on sale of investment	-	-	(8.12)	-
	Operating Profit before Working Capital Changes	14843.04	12928.04	24694.86	20617.19
	Adjustment for				
	Trade & Other Receivables	(171.08)	(294.03)	2,408.76	(3,287.89)
	Inventories	13,410.32	(3,081.67)	17,107.33	(5,974.62)
	Trade Payable & Other Liabilities	(7,587.02)	3,819.55	(6,471.24)	2,480.57
	Loans & Advances & other Assets	1,635.41	(6,591.04)	(1,738.81)	(5,271.98)
	Cash Generated from Operations	22,130.67	6,780.85	36,000.90	8,563.27
	Direct Tax Paid (Net)	(2,273.63)	(2,254.12)	(3,533.74)	(2,243.52)
	Prior Period Item	-	-	-	-
	Net Cash Flow from Operating Activities {A}	19857.04	4526.73	32467.16	6319.75

STATEMENT OF AUDITED STANDALONE & CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2026 (Rs. In Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
B	Cash Flow From Investing Activities			
Purchase of Fixed Assets and Intigble Assets including Investment Property (Net of Sales)	(11528.06)	(11065.93)	(13153.29)	(13,372.58)
Investment in Subsidiary	-	-	-	(197.86)
Investment in Funds	(1,800.00)	-	(4,000.00)	-
Proceed / (Repayment) of loan from Subsidiary	2748.34	610.38	-	-
Sale/Purchase of Investments(Net)	(3,079.81)	(1026.03)	(3,079.83)	-
Loan Given to Subsidiary	-	-	-	-
Rental income	455.35	622.20	397.06	676.69
Net Cash Flow from Investing Activities {B}	(13204.18)	(10859.38)	(19836.06)	(12893.75)
C	Cash Flow From Financing Activities			
Dividend Paid	(767.43)	(737.91)	(782.41)	(737.91)
Lease Rent Paid	(8.91)	-	(8.91)	-
Finance Cost	(1104.16)	(1083.22)	(3262.60)	(3028.37)
Investment in Subsidy by Non Controlling Interest	-	-	-	-
Long Term & Short Term Borrowings	5544.21	3712.99	3289.36	5921.76
Proceeds from issue of Convertible Preference Warrant	-	6,159.60	-	6159.60
Net Cash Flow from Financing Activities {C}	3,663.71	8,051.46	(764.56)	8,315.08
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	10316.57	1718.81	11866.54	1741.08
Cash & Cash Equivalents as at Opening	1925.72	206.91	1955.36	214.28
Add : Upon addition of Subsdiary	-	-	-	-
Cash & Cash Equivalents as at Closing	12242.29	1925.72	13821.90	1955.36

For and on behalf of the Board of Directors

Dated : 25th May, 2026

Place : Sangat, Bathinda



RAJINDER MITTAL
Managing Director
DIN : 0033082