

Abha Power and Steel Limited
(Formerly known as Abha Power and Steel Private Limited)
CIN: L27102CT2004PLC016654
Statement Of Assets And Liabilities as at March 31, 2025

(Rs in lakhs)

Sr. No.	Particulars	As at March 31, 2025	As at March 31, 2024
		(Audited)	(Audited)
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share Capital	1,858.78	1,444.86
	(b) Reserves and Surplus	3,225.03	308.80
2	Non-current liabilities		
	(a) Long-term borrowings	919.92	1,236.46
	(b) Deferred tax liabilities (net)	272.54	192.11
	(c) Long-Term Provisions	23.07	18.39
3	Current liabilities		
	(a) Short-term borrowings	1,195.36	1,136.77
	(b) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises; and	46.20	103.37
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	127.38	94.77
	(c) Other current liabilities	194.55	185.43
	(d) Short-term provisions	54.88	14.95
		7,917.72	4,735.90
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	1,821.56	1,881.19
	(ii) Capital Work in progress	711.85	-
	(b) Other non-current Asset	107.53	139.45
2	Current assets		
	(a) Inventories	2,347.49	1,793.52
	(b) Trade receivables	1,019.43	846.73
	(c) Cash and bank balances	1,542.12	31.17
	(d) Short-term loans and advances	367.73	43.84
		7,917.72	4,735.90

**For & on Behalf of the Board of Directors of
Abha Power and Steel Limited**

Abha Power & Steel Ltd.

Managing Director

Atish Agarwal
Managing Director
(DIN: 03540841)
Place: Bilaspur
Date: May 29, 2025

Abha Power and Steel Limited
(Formerly known as Abha Power and Steel Private Limited)
CIN: L27102CT2004PLC016654

Statement Of Audited Financial Results For The Half Year and Year Ended 31 March, 2025

(Rs in lakhs except EPS)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		March 31, 2025	September 30, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Income					
	Revenue from operations	3,578.27	3,439.74	3,063.93	7,018.01	5,174.70
	Other income	30.83	34.14	5.11	64.98	7.97
	Total Income (A)	3,609.10	3,473.89	3,069.04	7,082.99	5,182.68
II.	Expenses:					
	Cost of raw materials consumed	2,058.02	2,288.70	1,773.03	4,346.72	3,097.69
	Changes in inventories of finished goods, work in progress and stock in trade.	(141.38)	(285.73)	17.09	(427.10)	(306.73)
	Employee benefit expenses	328.65	218.91	193.69	547.56	361.44
	Finance cost	86.17	101.02	103.57	187.19	212.90
	Depreciation and amortization expenses	50.94	51.76	51.44	102.70	102.25
	Other expenses	792.01	684.15	620.22	1,476.16	1,208.10
	Total Expenses (B)	3,174.42	3,058.82	2,759.03	6,233.23	4,675.65
III.	Profit/(Loss) before exceptional and	434.69	415.07	310.01	849.76	507.03
IV.	Exceptional Items/Prior Period Items					
V.	Profit/(Loss) before extraordinary items and tax	434.69	415.07	310.01	849.76	507.03
VI.	Extraordinary Items				-	-
VII.	Profit/(Loss) before tax	434.69	415.07	310.01	849.76	507.03
VIII.	Tax expense:					
	(I) Current tax	77.22	71.71	13.11	148.93	13.11
	(II) Short/(Excess) provision of earlier year	(2.42)	-	-	(2.42)	-
	(III) Deferred tax	42.75	37.68	62.18	80.43	115.73
IX.	Profit/(Loss) for the year ended after tax	317.14	305.68	234.72	622.83	378.19
X.	Earning per equity share:					
	(I) Basic (amount not in lakhs)	1.85	2.12	1.62	3.94	2.62
	(II) Diluted (amount not in lakhs)	1.85	2.12	1.62	3.94	2.62

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Place: Bilaspur
Date: May 29, 2025

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CIN: L27102CT2004PLC016654
Cashflow Statement For The Year Ended 31 March, 2025

(Rs in lakhs)

Particulars	For the year ended		For the year ended	
	31st March, 2025		31st March, 2024	
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		849.76		507.03
Adjustments for:				
Depreciation	102.70		102.25	
Previous year Gratuity and prepaid effect	-		(19.60)	
Interest income	(64.98)		(7.97)	
Interest & Finance Charges	187.19	224.92	212.90	287.58
Operating Profit before Working Capital Changes		1,074.68		794.61
Adjustments for:				
(Increase)/Decrease in Trade Receivables	(172.71)		110.54	
(Increase)/Decrease in Inventories	(553.97)		(440.69)	
(Increase)/Decrease in Short Term Loans & Advances	(4.40)		5.42	
(Increase)/Decrease in Other Current Assets	-		70.45	
(Increase)/Decrease in non-current Assets	10.38		16.21	
Increase/(Decrease) in Trade Payables	(24.55)		(277.16)	
Increase/(Decrease) in Other Current Liabilities	9.12		88.43	
Increase/(Decrease) in Long Term Provisions	4.68		18.39	
Increase/(Decrease) in Short Term Provisions	(6.68)	(738.13)	14.95	(393.47)
Cash generated from Operations		336.55		401.13
Income Tax paid net of refund		(78.36)		(83.68)
Net Cash flow from Operating activities		258.19		317.45
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(43.07)		(92.08)	
Increase in CWIP	(711.85)		-	
Advance for capital goods	(319.49)		-	
Interest income	64.98	(1,009.43)	7.97	(84.11)
C CASH FLOW FROM FINANCING ACTIVITIES				
Increase/(Decrease) in Long Term Borrowings	(316.53)		(528.20)	
Increase/(Decrease) in Short Term Borrowings	58.60		518.95	
Net IPO Proceeds	2,707.34		-	
Interest paid	(187.19)	2,262.20	(212.90)	(222.15)
Net increase in cash & Cash Equivalents		1,510.95		11.19
Cash and Cash equivalents at the beginning of the year		31.17		19.98
Cash and Cash equivalents at the end of the period/year		1,542.12		31.17

For & on Behalf of the Board of Directors of
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Atish Agarwal
Managing Director
(DIN: 03540841)
Place: Bilaspur
Date: May 29, 2025

Notes to Financial Results

- 1 The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 29th May, 2025. The Statutory Auditors have carried out the audit for the half year ended and year ended 31st March, 2025 and issued unmodified report thereon. These results are available on the Company's Website.
- 2 The financial results of the Company have been prepared in accordance with accounting standards as prescribed under section 133 of Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015. The compliance relating to IND AS is not applicable on the Company since the company got listed on SME platform on NSE.
- 3 The Figures for the previous period/year have been regrouped/reclassified/re-arranged, wherever necessary to correspond with the current period/year classification/disclosure/comparable.
- 4 The Company operates in single business segment hence segment information has not been provided. Further the Company conducts its business in more than one Geographical Segment.
- 5 As the Company has listed on the Emerge platform of the National Stock Exchange of India Limited ("NSE EMERGE") w.e.f December 4, 2024, the Company has prepared the financial results for the half year ended March 31, 2024, September 30, 2024 and year ended on March 31, 2025.
- 6 The company has made Initial Public Offer of 41,39,200 equity shares of face value of Rs. 10 each with premium of Rs. 65 each aggregating to Rs. 31,04,40,000/- which is fully subscribed and shares were allotted on December 2, 2024.
- 7 The figures for the half yearly period ended March 31, 2025 are the balancing figures between the audited financial results for the year ended March 31, 2025 and unaudited financial results for six month ended September 30, 2024.
- 8 There are no Investors Complaints pending as on 31st March, 2025.

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