

Aro granite industries ltd

(100% Export Oriented Unit)

Regd Office : 1001, 10th Floor, DLF Tower A, Jasola New Delhi - 110025

Corp Office & Works : Koneripalli Village, Via Shoolagiri, Hosur Taluk, Krishnagiri District, Tamil Nadu 635117

CIN : L74899DL1988PLC031510

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2025

Sl No	Particulars	(Rs. In Lacs)					
		Quarter ended			Year ended		
		31.03.2025 Audited	31.12.2024 Audited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited	
I	Revenue from Operations	2,681.37	3,011.69	3,289.55	12,309.05	15,509.48	
II	Other Income	513.71	541.47	34.51	965.82	37.75	
III	Total Income (I+II)	3,195.08	3,553.16	3,324.06	13,274.87	15,547.23	
IV	Expenses						
	Cost of materials consumed	805.33	1,590.62	1,481.55	6,188.93	8,326.11	
	Purchase of Stock-in-Trade	519.56	30.09	90.72	633.32	252.22	
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	239.81	165.28	(320.14)	167.14	(1,207.78)	
	Employee Benefit Expense	345.75	384.77	376.68	1,479.70	1,588.07	
	Financial Costs	326.78	297.40	501.40	1,287.32	1,610.91	
	Depreciation and Amortization Expense	248.46	250.07	294.34	994.12	1,172.29	
	Other Expenses	699.89	797.64	861.75	3,209.51	3,465.17	
	Total Expenses (IV)	3,185.58	3,515.87	3,286.30	13,960.04	15,206.99	
V	Profit/(Loss) before exceptional items & Tax (III-IV)	9.49	37.29	37.76	(685.17)	340.24	
VI	Less: Exceptional Items	-	-	-	-	-	
VII	Profit/(loss) Before Taxes (V-VI)	9.49	37.29	37.76	(685.17)	340.24	
VIII	Tax Expense:						
	-Current tax	-	-	6.31	-	56.80	
	- Mat Credit Entitlement	-	-	(6.31)	-	(56.80)	
	-Deferred tax	7.24	37.74	1.72	(42.89)	208.84	
	Total Tax expense	7.24	37.74	1.72	(42.89)	208.84	
IX	Profit/(Loss) for the period from Continuing operation (VII-VIII)	2.25	(0.44)	36.04	(642.28)	131.40	
X	Profit/(Loss) for the period from Discontinuing operation		-	-	-	-	
XI	Tax Expenses of Discontinuing operation		-	-	-	-	
XII	Profit/(Loss) for the period from Discontinuing operation (X-XI)		-	-	-	-	
XIII	Profit/(Loss) for the period (IX+XII)	2.25	(0.44)	36.04	(642.28)	131.40	
XIV	Other Comprehensive Income						
	Other Comprehensive income for the period (after tax)	2.20	2.83	(2.93)	19.22	4.02	
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit/(Loss)	4.45	2.38	33.11	(623.06)	135.42	
XVI	Paid up Equity Share Capital (Face Value of Rs.10 each)	1,530.00	1,530.00	1,530.00	1,530	1,530.00	
XVII	Other Equity		-	-	17,055.94	17,672.41	
XVIII	Earnings per Equity Share (for continuing operation)						
	Basic (in Rs.)	0.03	0.02	0.22	(4.07)	0.89	
	Diluted (in Rs.)	0.03	0.02	0.22	(4.07)	0.89	
XIX	Earnings per Equity Share (for discontinued operation)			-			
	Basic (in Rs.)						
	Diluted (in Rs.)						
XX	Earnings per Equity Share (for continued + discontinued operation)			-			
	Basic (in Rs.)	0.03	0.02	0.22	(4.07)	0.89	
	Diluted (in Rs.)	0.03	0.02	0.22	(4.07)	0.89	

For ARO GRANITE INDUSTRIES LTD.,


Managing Director

ARO GRANITE INDUSTRIES LIMITED**Standalone Segmentwise Revenue, Results****(Rs. in lacs)**

Sl No	Particulars	Quarter ended			Year ended	
		31.03.2025 Audited	31.12.2024 Audited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
1	Segment Revenue					
	a. Quartz Division	757.79	988.90	757.80	3,946.44	4,198.51
	b. Granite Slabs/Tiles Division	2,437.28	2,564.26	2,519.35	9,328.43	11,348.72
	c. Unallocated Segment	-	-	-		-
		3,195.08	3,553.16	3,277.15	13,274.87	15,547.23
	Less: Inter Segment Revenue	-	-	-		-
	Total Revenue from Operations	3,195.08	3,553.16	3,277.15	13,274.87	15,547.23
2	Segment Results		-			
	a. Quartz Division	(2.04)	(127.29)	214.39	(97.02)	588.06
	b. Granite Slabs/Tiles Division	338.31	461.98	324.78	699.17	1,491.64
	Total Segment Results	336.27	334.69	539.17	602.15	1,951.14
	Less:		-			
	(i) Finance Cost	326.78	297.40	501.41	1,287.32	1,610.91
	(i) Net unallocated expenditure/(income)	-	-	-		-
	Total Profit Before Tax	9.49	37.29	37.76	(685.17)	340.24
3	Segment assets					
	a. Quartz Division	1,449.99	1,435.99	1,792.83	1,449.99	1,792.83
	b. Granite Slabs/Tiles Division	40,524.07	40,632.13	42,673.04	40,524.07	42,673.04
	Total	41,974.07	42,068.11	44,465.87	41,974.07	44,465.87
	Less : Inter-segment assets	-	-	-		-
	Total Assets	41,974.07	42,068.11	44,465.87	41,974.07	44,465.87
4	Segment Liability					
	a. Quartz Division	2,751.40	2,680.80	2,599.14	2,751.40	2,599.14
	b. Granite Slabs/Tiles Division	20,636.73	20,805.82	22,657.43	20,636.73	22,657.43
	Total	23,388.13	23,486.62	25,256.57	23,388.13	25,256.57
	Less : Inter-segment Liabilities		-	-		-
	Total Liabilities	23,388.13	23,486.62	25,256.57	23,388.13	25,256.57

For ARO GRANITE INDUSTRIES LTD.,



Managing Director

STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025			
	Particulars	(Rs. In Lacs)	
		31.03.2025	As at 31.03.2024
		Audited	Audited
I	ASSETS		
	Non-current assets		
	Property, Plant and Equipment	12,860.23	13,813.17
	Capital Work in Progress	103.69	97.75
	Intangible Assets	12.89	12.89
	Right of Use Assets	1,037.13	1,046.67
	Financial Assets		
	- Investments	42.05	57.55
	-Other Financial Asset	201.24	176.50
	Other Non Current Asset	-	14.17
	Total non current assets	14,257.23	15,218.70
	Current Assets		
	Inventories	21,421.37	21,335.17
	Financial Assets		
	- Investments	45.67	26.45
	-Trade Receivables	3,482.22	4,958.02
	-Cash and Cash Equivalents	56.84	74.91
	-Earmarked Balances with Bank	6.73	6.73
	Bank balances other than cash and cash equivalents	776.66	788.74
	-Loans	2.15	2.99
	Other Financial Assets	-	-
	Current tax assets (Net)	2.76	-
	Other current assets	1,922.45	2,047.28
	Total current assets	27,716.84	29,240.29
	Total Assets	41,974.07	44,458.99
II	Equity and Liabilities		
	Equity		
	Equity Share Capital	1,530.00	1,530.00
	Other Equity	17,055.94	17,672.41
	Total Equity	18,585.94	19,202.41
	Liabilities		
	Non-current liabilities		
	-Borrowings	2,836.97	4,640.84
	-Lease Liabilities	-	-
	Provisions	224.15	229.20
	Deferred Tax Liabilities (Net)	1,294.67	1,337.54
	Total non-current liabilities	4,355.79	6,207.58
	Current Liabilities		
	Financial Liabilities		
	-Borrowings	13,127.67	14,233.85
	-Trade Payables	4,899.96	4,021.41
	-Other Financial Liabilities	391.64	397.18
	Provisions	83.33	83.33
	Other current liabilities	529.74	259.56
	Current tax liabilities (net)	-	53.67
	Total current liabilities	19,032.34	19,049.00
	Total Liabilities	23,388.13	25,256.58
	Total Equity and Liabilities	41,974.07	44,458.99

For ARO GRANITE INDUSTRIES LTD.,


Managing Director

ARO GRANITE INDUSTRIES LIMITED

CIN - L74899DL1988PLC031510

Regd Office : 1001, 10th Floor, DLF Tower A, Jasola, New Delhi - 110025.

Statement of Cash Flows For the year ended March 31, 2025

Amount in Rs. lakh

	Particulars	As at March 31, 2025	As at March 31, 2024
A.	Cash Flow from operating activities		
	Profit before exceptional item and tax	(685.17)	340.24
	Adjustments For		
	Depreciation and amortization expense	994.12	1,172.29
	Finance Cost	1,287.32	1,610.91
	Foreign currency fluctuation (Gain/Loss)	(844.24)	(3.58)
	Profit on sale of Property, Plant and equipment	-	-
	Interest Income on FD with banks and others	(40.61)	(19.32)
	Operating Profit before working capital changes	711.42	3,100.54
	Adjustment for Working Capital Changes		
	Decrease/(Increase) in Trade receivables	1,475.80	1,195.62
	Decrease/(Increase) in other receivables	115.78	(91.18)
	Decrease/(Increase) in inventories	(86.20)	(1,398.79)
	(Decrease)Increase in Provisions	(5.05)	11.84
	(Decrease)Increase in Trade and other payables	1,089.53	685.40
	Cash generated from Operations	3,301.27	3,503.43
	Taxes paid		-
	Net Cash flow from operating activities	3,301.27	3,503.43
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and equipment & WIP	(39.02)	(15.16)
	Sale of Fixed Assets	20.10	-
	Interest received	40.61	19.32
	Net cash flow from investing Activities	21.70	4.16
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Current Borrowings	(1,803.87)	(1,379.95)
	Repayment of Long term Borrowings (Secured)	(1,106.19)	(247.41)
	Interest paid	(1,287.32)	(1,610.91)
	Foreign currency fluctuation (Gain/Loss)	844.24	3.58
	Net Cash from financing Activities	(3,353.14)	(3,234.69)
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENT (A+B+C)	(30.16)	272.90
	Opening balance of Cash & Cash equivalents	870.38	597.48
	Closing balance of Cash & cash equivalent	840.23	870.38
	Cash and cash Equivalents comprises		
	Cash in Hand	5.30	3.29
	Balance with Scheduled Banks		
	-In current Accounts	51.54	71.62
	-Earmarked Balances with Bank	6.73	6.73
	-In Other Fixed Deposit Accounts	485.45	530.45
	-In Fixed Deposit Accounts as Margin Money	291.20	258.29
	Total Cash and Cash Equivalents	840.23	870.38

For ARO GRANITE INDUSTRIES LTD.,


Managing Director

Notes:

1. The above audited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 16.05.2025. These results have been audited by the Statutory Auditor of the Company who has issued an unqualified opinion thereon.
2. These audited Standalone Financial Results are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3. The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. The Code has come into effect from 01.07.2022. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
4. During the period the Company is engaged in the business of two segments i.e., 1) Manufacturing of Granite Tiles and Slabs. and 2) Manufacturing of Quartz (Engineered) Slabs.
5. Figures for the previous periods / year have been regrouped, wherever necessary, to confirm to the current period's classification.

Place: Hosur
Date: 16.05.2025

For ARO GRANITE INDUSTRIES LTD.,


Managing Director

For & on behalf of the Board
-sd-

Sunil Kumar Arora
Managing Director
(DIN 00150668)