

## PROFIT & LOSS ACCOUNT



		(Rs.in lacs)	
		For the year ended 31st March 2013	For the year ended 31st March 2012
	Note No.		
<b>INCOME</b>			
Revenue From Operations	18	17810	19245
Other Income	19	411	205
<b>Total Revenue (A)</b>		<b>18221</b>	<b>19450</b>
<b>EXPENDITURE</b>			
Cost of Materials Consumed	20	13564	15040
Change in Inventories	21	166	(372)
Employee Benefit Expenses	22	989	1048
Finance Costs	23	774	750
Depreciation & Amortization expense	11	442	413
Other Expenses	24	2307	2300
<b>Total Expenditure (B)</b>		<b>18242</b>	<b>19179</b>
<b>Profit before exceptional and extraordinary items and Tax (A-B)</b>		<b>(21)</b>	271
Exceptional Items		-	-
<b>Profit before extraordinary items and Tax</b>		<b>(21)</b>	271
Extraordinary Items		-	-
<b>PROFIT BEFORE TAX</b>		<b>(21)</b>	271
<b>Tax Expenses:</b>			
Current Tax		-	(19)
Deferred Tax		24	(31)
Minimum Alternate Tax Credit Entitlement		(5)	100
Income Tax Adjustment for Earlier Years		-	(1)
<b>Profit/(Loss) for the Period</b>		<b>(2)</b>	<b>320</b>
Basic and Diluted Earning Per Share (Rs.)		0.00	0.40
Face Value of Equity Share (Rs.)		1.00	1.00
<b>Significant Accounting Policies</b>	36		

The notes referred to above form Integral Part of the Accounts

As per our report of even date attached

for **ALPS & CO.**  
Chartered Accountants

**A K Khetawat**  
Partner  
Membership No.052751  
Firm's ICAI Regn. No. 313132E

Kolkata  
Dated : 28th day of May, 2013

**M P Jhunjunwala**  
Chairman & Managing Director

**Rajiv Agarwal**  
DGM (Finance & Accounts)

**Sumana Raychaudhuri**  
Company Secretary

**R K Sharma**  
**V K Mushran**  
**M G Todi**

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	(Rs. in lacs)	
	For the year ended 31st March 2013	For the year ended 31st March 2012
<b>Note 18</b>		
<b>REVENUE FROM OPERATIONS</b>		
Sale of Products		
Manufacturing Sales	<u>19944</u>	<u>21192</u>
Revenue from Operations (Gross)	19944	21192
Less : Excise Duty	2134	1947
Revenue from Operations (Net)	<u>17810</u>	<u>19245</u>

	Sales Value	(Rs. in lacs)	
		Closing Inventory	Opening Inventory
<b>18.1 Particulars</b>			
<b>Manufactured Finished Goods</b>			
Aluminum Extrusions	19366 (20491)	249	335
Power T & D Hardware	212 (400)	-	-
Others	366 (301)	-	-
	<u>19944</u> (21192)	<u>249</u>	<u>335</u>

**18.2** Figures in brackets represent previous year figure.

**Note 19**
**OTHER INCOME**

Interest Income on Bank Deposit	42	24
Doubtful Advance/Debts Written Back (Current Year Rs.18576)	-	2
Other Non-Operating Income		
Miscellaneous Income	6	4
Rent Received (Current Year Rs.49830)	-	1
Industrial Promotion Assistance	204	174
Adjustment of Excise Duties on Closing Stock	4	-
Amortized Value of Dies and Tools Written Back	155	-
	<u>411</u>	<u>205</u>

**Note 20**
**COST OF MATERIALS CONSUMED**

Raw Material Consumed		
Aluminium Ingots, Billets	13031	14491
Others	533	549
	<u>13564</u>	<u>15040</u>

**Imported and Indigenous Raw Materials Consumed :**

	Year ended 31st March, 2013		Year ended 31st March, 2012	
	%	Rs.	%	Rs.
Imported	2	205	2	243
Indigenous	98	13359	98	14797
	<u>100</u>	<u>13564</u>	<u>100</u>	<u>15040</u>

## NOTES

	(Rs. in lacs)	
	For the year ended 31st March 2013	For the year ended 31st March 2012
<b>Note 21</b>		
<b>CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK IN TRADE</b>		
<b>Inventories at the beginning of the year</b>		
Work in Progress	1461	1242
Finished Goods	335	182
	<u>1796</u>	<u>1424</u>
<b>Inventories at the end of the year</b>		
Work in Progress	1381	1461
Finished Goods	249	335
	<u>1630</u>	<u>1796</u>
	<u>(166)</u>	<u>372</u>
<b>Note 22</b>		
<b>EMPLOYEES BENEFIT EXPENSES</b>		
Salaries and Wages	822	869
Contribution to Gratuity Fund, Provident Fund and Other Fund	110	124
Managing Director's Remuneration	32	32
Staff Welfare Expenses	25	23
	<u>989</u>	<u>1048</u>
<b>Note 23</b>		
<b>FINANCE COSTS</b>		
Interest Expenses	637	606
Bank Charges	114	106
Other Borrowing Costs		
Foreign Exchange Fluctuation	6	20
Cash Discount (net)	17	18
	<u>774</u>	<u>750</u>
<b>Note 24</b>		
<b>OTHER EXPENSES</b>		
Consumption of Stores & Spares Parts	133	133
Power & Fuel	1202	1141
Packing Expenses	161	195
Freight & Forwarding Charges	313	307
Rent	31	32
Rates & Taxes	4	4
Adjustment of Excise duties on Closing Stock	-	23
Insurance	12	12
Repairs & Maintenance		
Building	9	21
Plant and Machinery	160	106
Miscellaneous Expenses	274	321
Sales Tax Paid	-	-
(Current Year Rs.2393, Previous Year Rs. Nil)		
Loss on sale/discard of Fixed Assets	8	5
	<u>2307</u>	<u>2300</u>