M/S.ACID INDIA LIMITED

285, AVVAI SHANMUGAM SALAI, ROYAPETTAH, CHENNAI 600014

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026

CIN: U24116TN2004PLC053746 PAN : AAGCA0376E

	Particulars	Note No.	For the year ended 31st March, 2026 Rs. In 000's	For the year ended 31st March, 2025 Rs. In 000's
	INCOME			
I	Revenue from operations	18	632,300	701,580
II	Other Income	19	6,828	4,435
III	TOTAL INCOME (I + II)		639,127	706,015
IV	EXPENSES			
	(a) Cost of materials consumed			
	(b) Purchases of Stock In Trade	20	545,722	600,147
	(c) Changes in inventories of Stock in trade	21	(5,952)	18,791
	(d) Changes in work-in-progress and stock-in-trade		-	-
	(e) Employee benefits expenses	22	34,259	28,798
	(f) Finance cost	23	17,905	16,036
	(g) Depreciation and amortisation expenses	10	789	809
	(h) Other expenses	24	42,261	34,649
	TOTAL EXPENSES		634,983	699,231
V	Profit before exceptional and extraordinary items and tax (III-IV)		4,144	6,784
VI	Exceptional items			
VII	Profit before extraordinary items and tax (V- VI)		4,144	6,784
VIII	Extraordinary Items			
IX	Profit before tax (VII-VIII)		4,144	6,784
X	Tax Expense:			
	(a) Current tax expense		1,495	1,770
	(b) Deferred tax		(64)	(59)
XI	Profit / (Loss) from continuing operations (VII-VIII)		2,714	5,073
XII	Profit/(loss) from discontinuing operations			
XIII	Tax expense of discontinuing operations			
XIV	Profit/(loss) from Discontinuing operations (after tax)(XII - XIII)			
XV	Profit/ (Loss) (XI+XIV)		2,714	5,073
XVI	Earning per equity share:			
	(1) Basic		0.00	0.00
	(2) Diluted		0.00	0.00

The accompanying notes 1 to 31 are an integral part of these financial statements

As per our report of even date attached
For M Sukumar & Associates
Chartered Accountants
Firm No.: 014039S

L. Dhanasekar
Partner
M.No.209928
UDIN: 26209928YFKVED9631
Place: Chennai
Date: 02.09.2026

M. SUKUMAR & ASSOCIATES CHENNAI CHARTERED ACCOUNTANTS

ACID INDIA LIMITED CHENNAI

For and on behalf of Board of Directors
Of M/s. Acid India Ltd

Nitin J Asher	Amrish J Asher	Vaishali N Asher
Director	Director	Director
DIN:03201824	DIN: 03200938	DIN: 08269789

M/S.ACID INDIA LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Note 18 REVENUE FROM OPERATIONS

Rs. In 000's

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Sale of Products		
Intra State Sales	5,09,405	5,03,722
Inter State Sales	1,11,409	1,91,998
EQU/SEZ SALES	11,265	5,688
Other Operating Revenues	-	-
Freight Charges	221	173
Total	**6,32,300**	**7,01,580**

Note 19 OTHER INCOME

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Interest on IT refund	28	-
Interest Received	5,176	3,226
Insurance Claim Received	150	-
Commission	-	42
Freight Bromine	43	-
Professional income on services	-	-
Write back / Provision no longer required	328	19
Discount Received with GST	38	87
Discount Received without GST	0	-
Foreign exchange Gain	125	(9)
Profit on sale of fixed Assets	-	-
Sample Received	781	774
Service Charges	159	295
Trcuk Halting Charges	-	-
Total	**6,828**	**4,435**

Note 20 Purchases of Stock In Trade

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Purchases of Stock In Trade :		
Intra State purchase	87,243	86,626
Inter State purchase	4,49,499	5,09,868
Freight Inward with RCM	2,177	2,388
Freight inward without RCM	1,604	77
Purchase Import	4,703	937
Clearing and Forwarding	93	158
Custom Duty	403	94
Total	**5,45,722**	**6,00,147**

Note 21 Changes in Inventory of Stock in Trade

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Opening Inventories		
Stock in Trade	62,340	81,164
	33	
Closing Inventories		
Stock in Trade	66,496	62,340
Stock in Transit	1,830	33
Total	**(5,952)**	**18,791**

M. SUKUMAR & ASSOCIATES CHENNAI CHARTERED ACCOUNTANTS

ACID INDIA LIMITED CHENNAI

M/S.ACID INDIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Note 22 Employee Benefit Expenses

Rs. In 000's

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Salaries and wages	29,077	25,152
Consolidated Pay	1,923	1,763
Incentives	404	389
Bonus	186	153
Gratuity	1,602	292
PF Employer's Contribution	617	579
ESI Employer's Contribution	2	10
PF Administrative and other charges	52	49
Staff Welfare	396	411
Total	**34,259**	**28,798**

Note 23 Finance Costs

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Bank Charges	623	607
Interest -Unsecured	408	374
Interest on Bank Overdraft	11,906	9,027
Interest on Business loan	3,775	5,748
Renewal Charges	726	-
Processing fees	466	280
Total	**17,905**	**16,036**

Note: 10 Depreciation and Amortisation Expenses

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Depreciation on property, plant and equipment (owned a	789	809
Depreciation on property, plant and equipment (leased as	-	-
Amortisation on Intangible Assets	-	-
Total	**789**	**809**

M. SUKUMAR & ASSOCIATES CHENNAI CHARTERED ACCOUNTANTS

ACID INDIA LIMITED CHENNAI 600 014

M/S.ACID INDIA LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Note 24 Other expenses

Rs. In 000's

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Rent	-	1,955
Rent RCM	3,623	1,918
Electricity Charges	627	632
Insurance	453	382
Professional fees	7,352	8,075
Commission	4,999	3,946
Audit fee - Statutory	175	175
Audit fee - Tax Audit	50	50
Audit fee - Other services	780	787
ROC Expenses	20	150
Business promotion expenses	265	481
Review meeting Expenses	-	-
Printing and Stationery	156	197
Telephone charges	216	233
Security Charges	366	339
Travelling Expenses	2,576	2,115
Daily Allowances	315	289
Conveyance charges	282	730
Boarding and Lodging expenses	684	728
Freight Outward without RCM	682	376
Freight Outward with RCM	3,164	2,742
Loading and Unloading expenses	788	845
Rates and Taxes	16	232
Professional tax - Company	14	13
Postage and Courier	527	687
Repairs and Maintenance	1,525	1,813
Miscellaneous Expenses	234	271
Tender charges	27	64
GST, PT,PF and ESI Late fee	101	53
ITC Reversal & Lapsed	296	358
Bad Debts - write off	10,484	3,185
Advertisement	5	-
Samples	702	696
Interest on Custom duty	-	0
General Expenses	618	60
Profit or Loss on sales of fixed Assets	-	2
Trial Expenses	143	72
Roundoff	(0)	(0)
Total	**42,261**	**34,649**

M. SUKUMAR & ASSOCIATES CHENNAI CHARTERED ACCOUNTANTS

ACID INDIA LIMITED CHENNAI 600 014