

Date: May 22, 2025

To  
Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai – 400 051  
**Symbol/Security ID: POWERMECH**

To  
Dept. of Corp. Services  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001  
**Security Code: 539302**

Dear Sir/Madam,

**Sub: Outcome of Board meeting u/r 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).**  
**Ref: Board meeting intimation dated May 16, 2025**

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This is to inform that the Board of Directors of the Company at its meeting held today i.e., Thursday, May 22, 2025) has inter-alia, approved:

- 1) the audited financial results (Standalone and Consolidated) for the quarter and year ended March 31, 2025, pursuant to Regulation 33 (3) of Listing Regulations.

The copies of the same including statement of assets and liabilities, statement of cash flows along with the Auditors' Report with unmodified opinion(s) (on both Standalone and Consolidated Financial Statements separately) and a declaration to the effect that the Auditors have given unmodified opinion on audited financial results (Standalone & Consolidated) for the year ended March 31, 2025, are enclosed **Annexure-1**

- 2) the final dividend on equity shares at the rate of 12.5% i.e., ₹1.25/- per equity share of ₹ 10/- each for the financial year ended March 31, 2025.

The above-mentioned dividend, if approved by the shareholders in the ensuing annual general meeting, shall be paid within 30 days of such approval.

- 3) the amendment to the Company's Insider Trading Policy in-line with the latest amendments to the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company amended its and the same has been made available on the website of the Company at <https://powermechprojects.com/codes-policies/>
- 4) the appointment of Mr. D. S. Rao, Practicing Company Secretary, as Secretarial Auditor of the Company for a term of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to the approval of shareholders at the ensuing Annual General Meeting of the Company.
- 5) the appointment of M/s. M P R & Associates, Cost Accountants, as Cost Auditors of the Company for the financial year 2025-26, subject to the ratification of the remuneration by the shareholders at the ensuing Annual General Meeting of the Company.

## POWER MECH PROJECTS LIMITED

AN ISO 14001:2015, ISO 9001:2015 & ISO 45001:2018 CERTIFIED COMPANY

**Regd. & Corporate Office :**  
Plot No. 77, Jubilee Enclave, Opp. Hitex,  
Madhapur, Hyderabad-500081  
Telangana, India  
CIN : L74140TG1999PLC032156

Phone : 040-30444444  
Fax : 040-30444400  
E-mail : [info@powermech.net](mailto:info@powermech.net)  
Website : [www.powermechprojects.com](http://www.powermechprojects.com)



The additional details, pursuant to Regulation 30 of the Listing Regulations read with the SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, relating to the above said appointments is enclosed as **Annexure-2**.

The meeting of Board of directors was commenced at 2:30 p.m. (IST) and concluded at 5:40 p.m. (IST). The above information is also being made available on the website of the Company at: <https://powermechprojects.com/power-mech-financial-results/>

Kindly take the same on record and acknowledge the receipt.

Thanking you,

Yours faithfully,

**For Power Mech Projects Limited**



M. Raghavendra Prasad  
Company Secretary and Compliance officer  
ICSI M. no. A41798

Encl: as above

CELEBRATING 25 YEARS  
OF UNLIMITED GROWTH

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JAS-ANZ



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**Statement of Standalone financial results for the Quarter and Year Ended March 31, 2025**

(Rs. in Crs)

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited (Refer Note. 5)	Unaudited	Audited (Refer Note. 5)	Audited	Audited
<b>I</b>	<b>Income</b>					
	(a) Revenue from operations	1,523.30	1,099.57	1,228.03	4,435.42	4,059.46
	(b) Other income	25.45	13.11	13.79	65.96	28.08
	<b>Total income</b>	<b>1,548.75</b>	<b>1,112.68</b>	<b>1,241.82</b>	<b>4,501.38</b>	<b>4,087.54</b>
<b>II</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	281.73	213.32	227.39	812.45	612.94
	(b) (Increase)/Decrease in inventories of finished goods, stock-in-trade and work-in-progress	(0.48)	(0.29)	37.44	(2.12)	13.00
	(c) Contract execution expenses	888.08	586.69	662.83	2,457.22	2,362.37
	(d) Employee benefits expense	173.31	158.56	143.39	611.52	537.88
	(e) Finance costs	25.60	23.67	23.74	86.24	90.84
	(f) Depreciation and amortisation expense	13.80	11.88	10.61	48.22	40.85
	(g) Other expenses	19.84	17.01	21.28	69.15	59.27
	<b>Total expenses</b>	<b>1,401.88</b>	<b>1,010.84</b>	<b>1,126.68</b>	<b>4,082.68</b>	<b>3,717.15</b>
<b>III</b>	<b>Profit before exceptional items and tax (I-II)</b>	<b>146.86</b>	<b>101.84</b>	<b>115.14</b>	<b>418.70</b>	<b>370.39</b>
<b>IV</b>	Exceptional items	-	-	-	-	-
<b>V</b>	<b>Profit before tax (III-IV)</b>	<b>146.86</b>	<b>101.84</b>	<b>115.14</b>	<b>418.70</b>	<b>370.39</b>
<b>VI</b>	Tax expense					
	(a) Current tax	45.36	30.52	29.06	122.59	99.30
	(b) Current tax of earlier years	(0.12)	1.49	4.43	3.16	30.65
	(c) Deferred tax charge/(credit)	(5.87)	(1.33)	0.59	(7.59)	(0.20)
	<b>Total tax expense</b>	<b>39.38</b>	<b>30.68</b>	<b>34.08</b>	<b>118.16</b>	<b>129.75</b>
<b>VII</b>	<b>Profit for the year after tax (V-VI)</b>	<b>107.48</b>	<b>71.16</b>	<b>81.06</b>	<b>300.55</b>	<b>240.64</b>
<b>VIII</b>	<b>Other comprehensive income</b>					
	Items that will not be reclassified to profit or loss					
	(a) Remeasurements of the defined employee benefit plans	1.83	(0.32)	(1.87)	0.86	(1.29)
	(b) Changes in fair value of equity instruments	(0.01)	(0.01)	0.01	(0.00)	0.03
	<b>Total Other comprehensive income</b>	<b>1.82</b>	<b>(0.33)</b>	<b>(1.86)</b>	<b>0.86</b>	<b>(1.26)</b>
<b>IX</b>	<b>Total comprehensive income (VII+VIII)</b>	<b>109.30</b>	<b>70.83</b>	<b>79.20</b>	<b>301.41</b>	<b>239.38</b>
<b>X</b>	Paid-up equity share capital (Face value Rs.10/- each)	31.62	31.62	15.81	31.62	15.81
<b>XI</b>	Reserves (excluding revaluation reserves) as per Balance Sheet	-	-	-	2,073.70	1,791.27
<b>XII</b>	Earnings per share (of Rs.10/- each) (for the period - not annualised)					
	- Earnings per Share - Basic & Diluted (restated)	33.99	22.51	25.64	95.05	78.64

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# POWER MECH®

Growth Unlimited

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### Statement of Consolidated financial results for the Quarter and Year Ended March 31, 2025

(Rs. in Crs)

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited (Refer Note. 4)	Unaudited	Audited (Refer Note. 4)	Audited	Audited
<b>I</b>	<b>Income</b>					
	(a) Revenue from operations	1,853.28	1,337.97	1,301.53	5,234.14	4,206.65
	(b) Other income	16.73	8.93	10.33	45.00	27.75
	<b>Total income</b>	<b>1,870.01</b>	<b>1,346.90</b>	<b>1,311.86</b>	<b>5,279.14</b>	<b>4,234.40</b>
<b>II</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	283.54	214.32	229.50	817.97	621.69
	(b) (Increase)/Decrease in inventories of finished goods, stock-in-trade and work-in-progress	(9.37)	(2.98)	37.58	(15.80)	3.67
	(c) Contract execution expenses	1,152.93	783.25	706.32	3,078.02	2,448.82
	(d) Employee benefits expense	185.78	171.53	154.82	663.36	572.79
	(e) Finance costs	33.65	24.94	25.68	99.24	93.93
	(f) Depreciation and amortisation expense	16.05	14.02	12.09	55.80	44.04
	(g) Other expenses	24.71	20.90	23.70	86.61	63.62
	<b>Total expenses</b>	<b>1,687.29</b>	<b>1,225.98</b>	<b>1,189.69</b>	<b>4,785.20</b>	<b>3,848.56</b>
<b>III</b>	<b>Profit before Share of Profit/(Loss) from Joint venture, exceptional items and tax (I-II)</b>	<b>182.72</b>	<b>120.92</b>	<b>122.17</b>	<b>493.94</b>	<b>385.84</b>
<b>IV</b>	Share of Profit/(Loss) from Joint Venture/Associate	(1.82)	0.40	(0.11)	(2.70)	(3.54)
<b>V</b>	<b>Profit before exceptional items and tax (III-IV)</b>	<b>180.90</b>	<b>121.32</b>	<b>122.06</b>	<b>491.24</b>	<b>382.30</b>
<b>VI</b>	Exceptional items	-	-	-	-	-
<b>VII</b>	<b>Profit before tax (V-VI)</b>	<b>180.90</b>	<b>121.32</b>	<b>122.06</b>	<b>491.24</b>	<b>382.30</b>
<b>VIII</b>	Tax expense					
	(a) Current tax	58.49	34.84	27.74	148.23	101.41
	(b) Short Provision of Current tax	(0.12)	1.49	4.43	3.16	30.65
	(c) Deferred tax charge/(credit)	(7.26)	(1.56)	5.48	(7.70)	1.85
	<b>Total tax expense</b>	<b>51.11</b>	<b>34.77</b>	<b>37.65</b>	<b>143.69</b>	<b>133.91</b>
<b>IX</b>	<b>Profit for the year after tax (VII-VIII)</b>	<b>129.79</b>	<b>86.55</b>	<b>84.41</b>	<b>347.55</b>	<b>248.39</b>
<b>X</b>	<b>Other comprehensive income</b>					
	Items that will not be reclassified to profit or loss					
	(a) Remeasurements of the defined employee benefit plans	1.64	(0.32)	(1.85)	0.68	(1.27)
	(b) Equity instruments through other comprehensive income	(0.01)	(0.01)	0.01	(0.00)	0.03
	Items that will be reclassified to profit or loss					
	(a) Exchange fluctuations on revaluation of foreign operations	1.08	0.10	(12.04)	(2.17)	(25.44)
	<b>Total Other comprehensive income</b>	<b>2.71</b>	<b>(0.23)</b>	<b>(13.88)</b>	<b>(1.49)</b>	<b>(26.68)</b>
<b>XI</b>	<b>Total comprehensive income (IX+X)</b>	<b>132.50</b>	<b>86.32</b>	<b>70.53</b>	<b>346.06</b>	<b>221.71</b>
	<b>Profit for the year before other comprehensive income</b>	<b>129.79</b>	<b>86.55</b>	<b>84.41</b>	<b>347.55</b>	<b>248.39</b>
	Attributable to					
	Equity share holders of the parent	117.24	82.03	84.51	326.48	248.07
	Non-controlling interest	12.55	4.51	(0.10)	21.07	0.32
	<b>Total comprehensive income for the year</b>	<b>132.50</b>	<b>86.32</b>	<b>70.53</b>	<b>346.06</b>	<b>221.71</b>
	Attributable to					
	Equity share holders of the parent	119.95	81.79	70.63	324.99	221.40
	Non-controlling interest	12.54	4.51	(0.10)	21.07	0.31
<b>XII</b>	Paid-up equity share capital (Face value Rs. 10/- each)	31.62	31.62	15.81	31.62	15.81
<b>XIII</b>	Reserves (excluding revaluation reserves) as per Balance Sheet	-	-	-	2,128.30	1,822.14
<b>XIV</b>	Earnings per share (of Rs. 10/- each) (for the year - not annualised)					
	- Earnings per Share - Basic & Diluted (restated)	37.08	25.94	26.66	103.26	81.07

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Statement of Assets and Liabilities					
(Rs.in Crs)					
Sl. No.	Particulars	Standalone(Audited)		Consolidated (Audited)	
		As at		As at	
		31-03-2025	31-03-2024	31-03-2025	31-03-2024
	<b>ASSETS</b>				
1	<b>Non-Current Assets</b>				
(a)	Property, Plant and Equipment	252.53	177.75	303.43	223.11
(b)	Right-of-use assets	10.79	3.88	12.56	5.67
(c)	Capital Work-in-progress	27.91	9.90	27.91	11.27
(d)	Intangible Assets	6.48	0.41	7.36	2.69
(e)	Financial Assets				
(i)	Investments	14.10	14.10	35.28	36.24
(ii)	Other financial assets	335.09	293.61	455.88	374.27
(f)	Deferred Tax Asset (Net)	18.62	11.03	18.31	10.61
(g)	Other Non-current Assets	3.86	7.53	28.89	9.89
	<b>Total Non-Current assets</b>	<b>669.38</b>	<b>518.21</b>	<b>889.62</b>	<b>673.75</b>
2	<b>Current Assets</b>				
(a)	Inventories	161.89	100.49	197.96	121.82
(b)	Financial Assets				
(i)	Investments	0.56	0.56	0.56	0.56
(ii)	Trade Receivables	1,403.99	968.64	1,462.22	1,039.65
(iii)	Cash and cash equivalents	23.13	27.55	91.99	51.84
(iv)	Other bank balances	489.72	412.58	500.78	427.99
(v)	Loans	341.41	196.23	15.45	4.39
(vi)	Other financial assets	872.84	814.32	890.45	831.65
(c)	Other Current assets	368.53	361.24	566.10	415.91
(d)	Current tax assets (Net)	-	-	-	-
	<b>Total Current assets</b>	<b>3,662.07</b>	<b>2,881.61</b>	<b>3,725.51</b>	<b>2,893.81</b>
	<b>Total Assets</b>	<b>4,331.45</b>	<b>3,399.82</b>	<b>4,615.13</b>	<b>3,567.56</b>
	<b>EQUITY AND LIABILITIES</b>				
1	<b>Equity</b>				
(a)	Equity Share Capital	31.62	15.81	31.62	15.81
(b)	Other Equity	2,073.70	1,791.27	2,128.30	1,822.19
2	Non-Controlling Interests	-	-	22.71	1.64
		<b>2,105.32</b>	<b>1,807.08</b>	<b>2,182.63</b>	<b>1,839.64</b>
3	<b>Liabilities</b>				
	<b>Non-current liabilities</b>				
(a)	Financial Liabilities				
(i)	Long-term borrowings	56.81	26.13	63.21	37.46
(ii)	Lease liabilities	8.33	1.88	8.33	1.88
(iii)	Other financial liabilities	122.63	111.91	128.62	116.26
(b)	Provisions	3.94	3.45	4.59	3.70
(c)	Other non-current liabilities	139.63	130.70	161.56	150.89
	<b>Total non-current liabilities</b>	<b>331.34</b>	<b>274.07</b>	<b>366.31</b>	<b>310.19</b>
4	<b>Current liabilities</b>				
(a)	Financial Liabilities				
(i)	Short-term borrowings	567.92	322.69	660.03	354.29
(ii)	Lease liabilities	3.45	2.11	3.45	2.11
(iii)	Trade payables				
a)	Total outstanding dues of micro enterprises and small enterprises	21.30	1.67	21.30	1.67
b)	Total outstanding dues of Creditors other than micro enterprises and small enterprises	891.43	681.24	908.68	717.83
(iv)	Other financial liabilities	214.62	131.94	229.28	144.30
(b)	Other current liabilities	182.16	162.42	224.63	184.78
(c)	Provisions	0.87	0.77	1.18	0.88
(d)	Current tax Liabilities (Net)	13.04	15.83	17.63	11.87
	<b>Total current liabilities</b>	<b>1,894.79</b>	<b>1,318.67</b>	<b>2,066.19</b>	<b>1,417.73</b>
	<b>Total Liabilities</b>	<b>2,226.13</b>	<b>1,592.74</b>	<b>2,432.50</b>	<b>1,727.92</b>
	<b>Total Equity and Liabilities</b>	<b>4,331.45</b>	<b>3,399.82</b>	<b>4,615.13</b>	<b>3,567.56</b>

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Cash Flow Statement for the Year ended 31 <sup>st</sup> March, 2025				
Particulars	Standalone(Audited)		Consolidated (Audited)	
	as at		as at	
	31.03.25	31.03.24	31.03.25	31.03.24
<b>I. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Profit before tax	418.70	370.39	491.23	382.30
Add/Less: Adjustments for :				
Depreciation	48.22	40.85	55.80	44.04
FCTR Movement	-	-	(2.17)	(25.44)
Interest and Finance charges	81.86	77.26	94.47	80.35
Interest on Income Tax	4.39	13.58	4.77	13.58
Loss on sale of assets	0.50	0.05	0.51	0.05
Fair value gain on current investments	(0.01)	(0.17)	(0.01)	(0.17)
Net loss arising on financial assets measured at FVTPL	(0.08)	(0.07)	(0.08)	(0.07)
Interest income	(35.97)	(20.85)	(37.28)	(20.92)
Asset writtenoff	4.39	-	4.39	-
Amortisation of Deferred Government grants	(0.12)	(0.06)	(0.12)	(0.06)
Profit on sale of assets	(0.39)	(1.74)	(0.47)	(1.75)
Interest on advances	(19.58)	(3.15)	(0.21)	-
Remeasurement benefits on defined benefit Plans/Obligations considered in Other Comprehensive Income	0.86	(1.29)	0.68	(1.27)
Share of Profit/(loss) in Joint Venture	-	-	2.70	3.54
Operating profit before working capital changes	<b>502.76</b>	<b>474.80</b>	<b>614.20</b>	<b>474.17</b>
Movements in Working Capital				
Adjustments for (increase)/decrease in operating assets:				
- Trade Receivables	(435.35)	(82.54)	(422.57)	(146.14)
- Inventories	(61.41)	32.55	(76.13)	25.52
- Other Assets	(249.80)	(145.40)	(321.69)	(93.05)
Adjustments for increase/(decrease) in operating liabilities:				
- Trade Payables	229.82	(62.28)	210.48	(29.57)
- Other Liabilities and Provisions	122.67	32.52	147.41	45.31
Cash generated from operations	108.69	249.65	151.70	276.24
Less: Direct taxes paid	(133.18)	(70.14)	(151.43)	(71.64)
<b>Net cash from/(used in) Operating activities (A)</b>	<b>(24.49)</b>	<b>179.51</b>	<b>0.27</b>	<b>204.60</b>
<b>II. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of fixed assets/Capital work in progress	(151.35)	(65.87)	(162.58)	(92.32)
Proceeds from sale of fixed assets	2.51	2.31	2.56	2.32
Investment in equity shares of Subsidiary company	-	(0.14)	-	-
Margin money deposits with banks and other balances	(77.82)	(45.48)	(71.76)	(60.19)
Earmarked funds out of QIP proceeds	1.70	(243.92)	1.70	(243.92)
Interest received	35.97	20.85	37.28	20.92
Interest on advances	19.58	3.15	0.21	-
<b>Net cash used in Investing activities (B)</b>	<b>(169.41)</b>	<b>(329.10)</b>	<b>(192.59)</b>	<b>(373.19)</b>
<b>III. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from Share capital	-	0.90	-	0.90
Proceeds from issue of share capital at premium	-	343.34	-	343.30
Proceeds from/(Repayment of) borrowings	275.90	(125.17)	331.49	(83.38)
Interest and Finance charges paid	(81.15)	(76.80)	(93.76)	(79.88)
Lease Rent Paid	(2.11)	(2.01)	(2.11)	(2.01)
Dividends and dividend tax paid	(3.16)	(2.98)	(3.16)	(2.98)
<b>Net cash from financing activities (C)</b>	<b>189.48</b>	<b>137.28</b>	<b>232.46</b>	<b>175.95</b>
<b>Net Increase /(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>(4.42)</b>	<b>(12.31)</b>	<b>40.15</b>	<b>7.37</b>
Cash and cash equivalents at the beginning of the year	27.55	39.86	51.84	44.47
Cash and cash equivalents at the end of the year	23.13	27.55	91.99	51.84
<b>Net Increase /(Decrease) in cash and cash equivalents</b>	<b>(4.42)</b>	<b>(12.31)</b>	<b>40.15</b>	<b>7.37</b>

## POWER MECH PROJECTS LIMITED

AN ISO 14001:2015, ISO 9001:2015 & ISO 45001:2018 CERTIFIED COMPANY

**Regd. & Corporate Office :**  
Plot No. 77, Jubilee Enclave, Opp. Hitex,  
Madhapur, Hyderabad-500081  
Telangana, India  
CIN : L74140TG1999PLC032156

Phone : 040-30444444  
E-mail : info@powermech.net  
Website : www.powermechprojects.com



JAS-ANZ



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## Cash Flow Statement for the Year ended 31<sup>st</sup> March, 2025

(Rs.in Crs)

Particulars	Standalone(Audited)		Consolidated (Audited)	
	as at		as at	
	31.03.25	31.03.24	31.03.25	31.03.24
<b>I. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Profit before tax	418.70	370.39	491.23	382.30
Add/Less: Adjustments for :				
Depreciation	48.22	40.85	55.80	44.04
FCTR Movement	-	-	(2.17)	(25.44)
Interest and Finance charges	81.86	77.26	94.47	80.35
Interest on Income Tax	4.39	13.58	4.77	13.58
Loss on sale of assets	0.50	0.05	0.51	0.05
Fair value gain on current investments	(0.01)	(0.17)	(0.01)	(0.17)
Net loss arising on financial assets measured at FVTPL	(0.08)	(0.07)	(0.08)	(0.07)
Interest income	(35.97)	(20.85)	(37.28)	(20.92)
Asset writtenoff	4.39	-	4.39	-
Amortisation of Deferred Government grants	(0.12)	(0.06)	(0.12)	(0.06)
Profit on sale of assets	(0.39)	(1.74)	(0.47)	(1.75)
Interest on advances	(19.58)	(3.15)	(0.21)	-
Remeasurement benefits on defined benefit Plans/Obligations considered in Other Comprehensive Income	0.86	(1.29)	0.68	(1.27)
Share of Profit/(loss) in Joint Venture	-	-	2.70	3.54
Operating profit before working capital changes	<b>502.76</b>	<b>474.80</b>	<b>614.20</b>	<b>474.17</b>
Movements in Working Capital				
Adjustments for (increase)/decrease in operating assets:				
- Trade Receivables	(435.35)	(82.54)	(422.57)	(146.14)
- Inventories	(61.41)	32.55	(76.13)	25.52
- Other Assets	(249.80)	(145.40)	(321.69)	(93.05)
Adjustments for increase/(decrease) in operating liabilities:				
- Trade Payables	229.82	(62.28)	210.48	(29.57)
- Other Liabilities and Provisions	122.67	32.52	147.41	45.31
Cash generated from operations	108.69	249.65	151.70	276.24
Less: Direct taxes paid	(133.18)	(70.14)	(151.43)	(71.64)
<b>Net cash from/(used in) Operating activities (A)</b>	<b>(24.49)</b>	<b>179.51</b>	<b>0.27</b>	<b>204.60</b>
<b>II. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of fixed assets/Capital work in progress	(151.35)	(65.87)	(162.58)	(92.32)
Proceeds from sale of fixed assets	2.51	2.31	2.56	2.32
Investment in equity shares of Subsidiary company	-	(0.14)	-	-
Margin money deposits with banks and other balances	(77.82)	(45.48)	(71.76)	(60.19)
Earmarked funds out of QIP proceeds	1.70	(243.92)	1.70	(243.92)
Interest received	35.97	20.85	37.28	20.92
Interest on advances	19.58	3.15	0.21	-
<b>Net cash used in Investing activities (B)</b>	<b>(169.41)</b>	<b>(329.10)</b>	<b>(192.59)</b>	<b>(373.19)</b>
<b>III. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from Share capital	-	0.90	-	0.90
Proceeds from issue of share capital at premium	-	343.34	-	343.30
Proceeds from/(Repayment of) borrowings	275.90	(125.17)	331.49	(83.38)
Interest and Finance charges paid	(81.15)	(76.80)	(93.76)	(79.88)
Lease Rent Paid	(2.11)	(2.01)	(2.11)	(2.01)
Dividends and dividend tax paid	(3.16)	(2.98)	(3.16)	(2.98)
<b>Net cash from financing activities (C)</b>	<b>189.48</b>	<b>137.28</b>	<b>232.46</b>	<b>175.95</b>
<b>Net Increase /(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>(4.42)</b>	<b>(12.31)</b>	<b>40.15</b>	<b>7.37</b>
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## POWER MECH PROJECTS LIMITED

AN ISO 14001:2015, ISO 9001:2015 & ISO 45001:2018 CERTIFIED COMPANY

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# POWER MECH®

Growth Unlimited

## Notes:

- 1 These financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 22nd May, 2025. These results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The statutory auditors have carried out audit of these results for the quarter and year ended March 31, 2025 and have issued as unmodified opinion on these results.
- 2 The group predominantly operates only in construction and maintenance activities and there are no reportable segments under Indian Accounting Standard (Ind AS) -108.
- 3 The Board of directors of the company at its meeting held on 22nd August, 2024 proposed Bonus issue of its equity shares at the ratio of 1:1 each (One fully paid bonus share for every one equity share held) and the said proposal was approved by the members at their meeting held on 27th September 2024. The record date for the issue of bonus shares was fixed as 8th October, 2024 and shares were allotted on 9th October, 2024. The bonus shares on allotment shall rank paripassu in all respects and carry the same rights as the existing shareholders.  
Earnings per share for all prior periods have been proportionately adjusted for the bonus issue in the ratio of 1:1 each (One fully paid Bonus share for every one equity share held)
- 4 Consequent to the search operations conducted by the Income Tax Department in the premises of parent company under Section 132 of the Income Tax Act, 1961 in the month of July, 2022, the parent company received notices under section 148 of the Act for filing return of Income for the AY 2016-17 to AY 2022-23. In response to the said notices, the company filed return of income by disclosing the income as agreed. Assessments u/s 148 were completed for all the years. Pursuant to the completion of assessments, the company has made a provision of Rs. Nil and Rs. 7.65 Cr (including interest) for the quarter and year ended March, 2025 and management has decided not to prefer any appeals against the said orders. The provision as made for the year ended March, 2025 is in addition to the provision already made aggregating to Rs 51.38 crores (including interest) for the financial year ended 31.3.2024.
- 5 Figures for the previous periods have been regrouped and reclassified wherever necessary to conform to current period classification.  
Figures for the quarter ended 31.3.2025 and 31.3.2024 are the balancing figures between the audited figures for the respective financial year ended 31.3.2025 and 31.3.2024 and the published year to figures upto nine months ended 31.12.2024 and 31.3.2023 respectively.

By order of the Board

S. Kishore Babu

Chairman and Managing Director

Hyderabad  
May 22, 2025

## POWER MECH PROJECTS LIMITED

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JAS-ANZ



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**INDEPENDENT AUDITORS' REPORT ON QUARTERLY AND YEAR TO DATE STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

TO THE BOARD OF DIRECTORS OF  
**POWER MECH PROJECTS LIMITED**

**Report on the audit of the Standalone financial results**

**Opinion**

We have audited the accompanying Standalone financial results for the Quarter ended March, 2025 (refer 'Other Matters' section below) and Financial Results for the Year ended March 31, 2025 of **POWER MECH PROJECTS LIMITED** ("the Company"), ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone financial results for the Quarter and year ended March 31, 2025:

- a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net Profit and total comprehensive Income and other financial information of the Company for the Quarter and year ended March, 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone financial results for the Quarter and year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibilities for the Standalone financial results**

This Statement which includes the Standalone financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone financial results for the quarter and year ended March 31, 2025 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Standalone financial results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive Income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with



Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of the Standalone financial results for the quarter and year ended March 31, 2025**

Our objectives are to obtain reasonable assurance about whether the Standalone financial results for the quarter and year ended March 31, 2025 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate,



to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures, and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

1. The Statement includes the results for the Quarter ended March 31, 2025 and March 31, 2024 being the balancing figures between audited figures in respect of the respective full financial year and the published year to date figures up to the third quarter of the respective financial year which were subject to limited review by us and other auditors for the previous year. Our report on the standalone results is not modified in respect of this matter.
2. The comparative financial information of the Company for the quarter and year ended March 31, 2024 included in the Statement of financial results have been audited by other auditors. The reports of those other auditors on the financial information for the afore-mentioned periods, expressed an unmodified opinion as applicable. Our conclusion on the Statement is not modified in respect of above matter.

For Brahmayya & Co,  
Chartered Accountants,  
Firm Regn. No. 000513S



**Karumanchi Rajaj**  
Partner

Membership No. 202309

Place: Camp: Hyderabad  
Date: May 22, 2025  
UDIN: 25202309BMIMBS4033

**INDEPENDENT AUDITORS' REPORT ON QUARTERLY AND YEAR TO DATE CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

TO THE BOARD OF DIRECTORS OF  
**POWER MECH PROJECTS LIMITED**

**Report on the Audit of the Consolidated financial results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date Consolidated Financial Results (refer 'Other Matters' section below) for the Year ended March 31, 2025, of **POWER MECH PROJECTS LIMITED** ("the Parent") and its Subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income/(loss) from its Joint venture and associate for the year ended 31<sup>st</sup> March, 2025, ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of other auditors on separate audited financial statements/unaudited financial information of Subsidiaries, associate and Joint ventures referred to in Other matters section below, the Consolidated annual financial results for the year ended March 31, 2025:

- i) Includes the results of the Parent and the following

Name of the entity	Relationship
Hydro Magus Private Limited	Subsidiary (Indian)
Power Mech Industri Private Limited	Wholly Owned Subsidiary (Indian)
Power Mech BSCPL Consortium Private Limited	Subsidiary (Indian)
Power Mech SSA Structures (P) Limited	Wholly Owned Subsidiary (Indian)
Aashm Avenues (P) Limited	Wholly Owned Subsidiary (Indian)



VIJAYAWADA, HYDERABAD, VISAKHAPATNAM, GUNTUR, KAKINADA & TANUKU

Power Mech Environmental Protection Private Limited	Wholly Owned Subsidiary (Indian)
Energy Advisory and Consulting Services Private Limited	Wholly Owned Subsidiary (Indian)
PMTS Private Limited	Wholly Owned Subsidiary (Indian)
KBP Mining Private Limited	Subsidiary (Indian)
Kalyaneswari Tasra Mining Private Limited	Subsidiary (Indian)
Vanshika Mining Works LLP	Subsidiary (Indian)
Velocity Mining Works LLP	Subsidiary (Indian)
Vindyavasini Mining Works LLP	Subsidiary (Indian)
Kailash River bed mining LLP	Subsidiary (Indian)
Power Mech Projects LLC	Subsidiary (Foreign)
PMTS Technology LLC	Step-down Subsidiary (Foreign)
Power Mech Projects (BR) FZE	Wholly Owned Subsidiary (Foreign)
Power Mech Arabia Contracting Company	Wholly Owned Subsidiary (Foreign)
PMPL – Khilari JV (AOP)	Joint Venture (India)
PMPL – STS JV (AOP)	Joint Venture (India)
PMPL – ACPL JV (AOP)	Joint Venture (India)
PMPL – SRC INFRA JV (Mizoram)	Joint Venture (India)
PMPL – SRC INFRA JV (Hasan)	Joint Venture (India)
PMPL – BRCC INFRA JV	Joint Venture (India)
PMPL-KVRECPL Consortium JV	Joint Venture (India)
Rites-PMPL JV	Joint Venture (India)
SCWPL-PMPL JV	Joint Venture (India)



M/S Power Mech-M/S Taikisha JV	Joint Venture (India)
PMPL-PIA JV	Joint Venture (India)
PMPL-RSVCPL JV	Joint Venture (India)
PMPL-Upper Burhner JV	Joint Venture (India)
GTA Power Mech Nigeria Limited	Joint Venture (Foreign)
GTA power Mech DMCC	Joint Venture (Foreign)
GTA Power Mech FZE	Subsidiary of JV (foreign)
Mas Power Mech Arabia	Associate (Foreign)
Power Mech LLC	Associate (Foreign)

- i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit/(loss) and total comprehensive Income/(loss) and other financial information of the Company for the quarter and year ended 31<sup>st</sup> March, 2025.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associate and joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated financial results for the Quarter and Year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other matters section below, is sufficient and appropriate to provide a basis for our audit opinion.



### **Management's Responsibilities for the Statement**

This Statement which includes the Consolidated financial results is the responsibility of the Parents Board of Directors and has been approved by them for the issuance. The Consolidated financial results for the year ended March 31, 2025 have been compiled from the related audited and unaudited financial statements. This responsibility includes the preparation and presentation of the Consolidated financial results for the Quarter and Year ended March 31, 2025 that give a true and fair view of the net profit/(loss) and other comprehensive income/(loss) and other financial information of the Group including its associate and joint venture in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective board of directors of the companies included in the group and its associate and joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of this consolidated financial results by the directors of the parent, as aforesaid.

In preparing the Consolidated annual financial results, the respective Board of Directors of the companies in the group and its associate and joint venture are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies in the group and its associate and joint venture are responsible for overseeing the financial reporting process of the group and of its associate and joint venture.

### **Auditor's Responsibilities for the Audit of the Consolidated financial results for the Quarter and Year ended March 31, 2025**

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results for the Quarter and Year ended March 31, 2025 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always



detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Quarterly and Annual Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate and joint venture to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated financial results, including the disclosures, and whether the Annual Consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of



the Listing regulations to the extent applicable.

- Obtain sufficient appropriate audit evidence regarding the Annual Standalone financial results of the entities within the group and its associate and joint venture to express an opinion on the Annual Consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated financial results of which we are the independent auditors. For the other entities included in the Annual Consolidated financial results which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the parent and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing regulations, 2015, as amended, to the extent applicable.

#### Other Matters

- a) The consolidated quarterly and annual financial results includes financial results of 3 overseas subsidiaries, 2 overseas Joint Ventures and 2 foreign associate which have not been audited by their auditors.

These results also includes financial results of 3 Indian subsidiary companies which have been audited by other auditors.

These results also includes financial results of 3 Indian LLP subsidiaries and 4 JV not audited by their auditors.

- b) (i) The Consolidated financial results includes total assets of Rs. 29.31 crores as at 31<sup>st</sup> March, 2025, total cash flows of Rs. 3.38 Crore, total revenues of Rs.4.98 crores and Rs. 14.32 crores for the quarter and year ended 31<sup>st</sup> March, 2025 respectively, total profit after tax of Rs.1.23 crores and Rs. 1.57 crores for the quarter and year ended 31<sup>st</sup> March, 2025 respectively and total comprehensive income of Rs.



- 2.31 crores and total comprehensive income/(Loss) of Rs. (-0.59) crores for the quarter and year ended 31<sup>st</sup> March, 2025 respectively of 3 overseas subsidiaries whose financial results/statements and other financial information have not been audited by their auditors.
- (ii) The consolidated financial results also includes groups share of net profit/(loss) after tax and total comprehensive Income/(loss) of Rs. (-2.08 crores and Rs. (-3.36 crores) for the quarter and year ended 31<sup>st</sup> March, 2025 respectively of 2 overseas joint venture and 2 Associate whose financial results/statements and other financial information have not been audited by their auditors.
- iii) The financial results also includes total assets of Rs. 168.57 Crores as at 31<sup>st</sup> March, 2025, total cash flows (Rs.-3.46 crores), total revenues of Rs.56.95 Crores and Rs.174.55 Crores for the quarter and year ended 31<sup>st</sup> March, 2025 respectively, total net profit after tax and total comprehensive income of Rs.2.63 crores and Rs. 6.67 Crores for the quarter and year ended 31<sup>st</sup> March, 2025 respectively of 3 LLP Indian which have not been audited by other auditors.
- iv) The consolidated financial results also includes groups share of net profit after tax and total comprehensive Income of Rs. 0.26 crores and Rs. 0.44 crores for the quarter and year ended 31<sup>st</sup> March, 2025 respectively of 4 Indian joint venture whose financial results/statements and other financial information have not been audited by their auditors.
- c) (i) The financial results also includes total assets of Rs.77.33 Crores as at 31<sup>st</sup> March, 2025, total cash flows (Rs. -2.25 crores), total revenues of Rs.19.02 Crores and Rs. 69.74 Crores for the quarter and year ended 31<sup>st</sup> March, 2025 respectively, total net profit after tax of Rs. 5.17 crores and Rs. 7.65 Crores for the quarter and year ended 31<sup>st</sup> March, 2025 respectively and total comprehensive Income of Rs.4.98 crores and Rs.7.47 crores for the quarter and year ended 31<sup>st</sup> March, 2025 respectively of 3 Indian subsidiary companies which have been audited by other auditors.
- d) In respect of overseas subsidiaries, JV and Associates located outside India and LLP subsidiaries and JV entities located in India whose financial statements and other financial information have not been audited by their auditors, these unaudited financial results/statements and other financial information have been approved and furnished to us by the management and our opinion on the statement, in so far as it relates to the amounts and disclosures included in respect of these entities is based on solely on such unaudited financial results/statements and other financial information. In our opinion and according to the information and explanations to us, these financial results/statements/ and other information are not material to the group.
- e) In respect of subsidiaries, associates and joint ventures which are located outside India, the annual financial statements which have not been audited have been prepared and certified by the management under generally accepted auditing standards applicable in their respective countries.



VIJAYAWADA, HYDERABAD, VISAKHAPATNAM, GUNTUR, KAKINADA & TANUKU

The Holding Company's management has converted the financial statements of such companies located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have verified these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of these associates and Joint ventures is based on the statements prepared by the management and conversion adjustments made by the management of the Holding Company and verified by us. Our opinion is not modified in respect of this matter.

- f) The Statement includes the results for the Quarter ended March 31, 2025 and March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial year which were subject to limited review by us and other auditors. Our report on the consolidated financial results is not modified in respect of this matter.

The comparative financial information of the Company for the quarter and year ended March 31, 2024 included in the Statement of financial results have been audited by other auditors. The reports of those other auditors on the financial information for the afore-mentioned periods, expressed an unmodified opinion as applicable. Our conclusion on the Statement is not modified in respect of above matter.

Place: Camp: Hyderabad  
Date: May 22, 2025  
UDIN: **25202309BMIMBU3277**

**For Brahmayya & Co,**  
Chartered Accountants,  
Firm Regn. No. 000513S



**Karumanchi Rajaj**  
Partner

Membership No. 202309

Date: May 22, 2025

To  
Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai – 400 051  
Symbol/Security ID: POWERMECH

To  
Dept. of Corp. Services  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001  
Security Code: 539302

Dear Sir/Madam,

**Sub: Declaration in respect of Audit Reports with unmodified opinion for the financial year ended March 31, 2025**

**Ref: Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**


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With reference to the subject cited above, we hereby declare that Mr. Karumanchi Rajaj (Membership No.: 202309), the representative of M/s. Brahmayya & Co, Chartered Accountants (FRN: 000513S), the Statutory Auditors of the Company have issued the Audit Reports for both Standalone and Consolidated financials with unmodified opinion for the year ended March 31, 2025.

Kindly take the same on record and acknowledge the receipt.

Thanking you,  
Yours faithfully,

**For Power Mech Projects Limited**

  
Kishore Babu Sajja  
Chairman and Managing Director  
DIN: 00971313



## POWER MECH PROJECTS LIMITED

AN ISO 14001:2015, ISO 9001:2015 & ISO 45001:2018 CERTIFIED COMPANY

**Regd. & Corporate Office :**  
Plot No. 77, Jubilee Enclave, Opp. Hitex,  
Madhapur, Hyderabad-500081  
Telangana, India  
CIN : L74140TG1999PLC032156

Phone : 040-30444444  
Fax : 040-30444400  
E-mail : info@powermech.net  
Website : www.powermechprojects.com



## Annexure-2

### Item 4&5: Appointment of Mr. D. S. Rao, Practicing Company Secretary, as Secretarial Auditor

S. No	Particulars	Details of Secretarial Auditor	Details of Cost Auditors
1	Reason for change viz. appointment, <del>resignation, removal, death or otherwise</del>	Appointment of Mr. D. S. Rao, Practicing Company Secretary (Peer Reviewed Practicing Company Secretary), as Secretarial Auditor of the Company.	Appointment of M/s. M P R & Associates, Cost Accountants, (Firm Reg. No.: 000413) as Cost Auditors of the Company.
2	Date of appointment / <del>cessation</del> & terms of appointment	<b>May 22, 2025:</b> for a term of 5 (five) consecutive years commencing from financial year 2025-26 till financial year 2029-30, subject to the approval of shareholders at the ensuing Annual General Meeting.	<b>May 22, 2025:</b> for the financial year 2025-26, subject to the ratification of the remuneration by the shareholders at the ensuing Annual General Meeting of the Company.
3	Disclosure of relationships between directors	Not Applicable	Not Applicable
4	Brief Profile	<p>Mr. D. S. Rao, is an individual Practitioner, primarily engaged in providing Secretarial Audit, Governance, Compliance Management and other Assurance services. He has experience of handling the secretarial audits of listed and large unlisted companies.</p> <p>He holds Certificate of Practice No.:14487 and Peer review certificate no.: 1817/2022 issued by the Peer Review Board of the Institute of Company Secretaries of India.</p> <p>The recommendation for the appointment of Mr. D. S.Rao as Secretarial Auditor is based on his past track record and capabilities in delivering quality secretarial audit services to other companies of similar size and complexity.</p>	<p>M/s. M P R &amp; ASSOCIATES (FRN: 000413), founded in 2012, is a Hyderabad-based firm of Cost Accountants specializing in Costing, Taxation, and Cost Advisory Services. The firm consisting of qualified cost accountants has undertaken many assignments in various industries. The clients list includes leading Companies with multiple locations and diversified product Portfolio.</p> <p>They have expertise in the areas which include:</p> <p>Cost Audit, Product Costing, Cost System Designing and Implementation, Cost of Production Certifications Under CAS-4, Internal Audit, Stock Audits &amp; Valuation, and Local Content Certification.</p>

## POWER MECH PROJECTS LIMITED

AN ISO 14001:2015, ISO 9001:2015 & ISO 45001:2018 CERTIFIED COMPANY

**Regd. & Corporate Office :**  
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Madhapur, Hyderabad-500081  
Telangana, India  
CIN : L74140TG1999PLC032156

Phone : 040-30444444  
Fax : 040-30444400  
E-mail : info@powermech.net  
Website : www.powermechprojects.com



JAS-ANZ



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