

RPP-ANNAI (JV) PRIVATE LIMITED

CIN U45209TZ2019PTC032406

454,Raghupathy Naicken Palayam,

Railyway Colony,Erode,

Tamil Nadu - 638002

Balance Sheet as at 31st March 2023

Particulars	Notes	As on 31 March 2023	As on 31 March 2022
Assets			
Non-Current Assets			
Property, plant and equipment			
Capital work in progress			
Other Intangible assets			
Financial assets			
Investments			
Long Term Loans & Advances			
Deferred Tax Asset			
Other Non-Current Assets			
Total Non -Current Assets		0.00	0.00
Current Assets			
Inventories			
Financial assets			
Investments			
Trade Receivables	1	47	47
Cash and Cash equivalents	2	1,051	3,29,751
Short Term Loans & Advances			
Other Financial Asset			
Other Current Assets	3	7,16,04,073	10,54,75,742
Current Tax Assets (net)	4	1,89,36,538	1,27,89,104
Total Current Assets		9,05,41,708	11,85,94,644
Total Assets		9,05,41,708	11,85,94,644
Equity			
Equity Share Capital		1,00,000	1,00,000
Other Equity	5	-6,08,571	-2,56,318
		-5,08,571	-1,56,318
Non-Current Liabilities			
Financial liabilities			
Borrowings			
Other Financial Liabilities			
Provisions			
Total Non-Current Liabilities		0.00	0.00
Current Liabilities			
Financial Liabilities			
Borrowings			
Trade Payables			
(a) Total outstanding dues of micro enterprises & small enterprises			
(b) Total outstanding dues of creditors other than micro enterprises & small enterprises	6	2,50,18,725	4,54,35,878
Other current Financial Liabilities			
Other Current Liabilities	7	6,60,31,554	7,33,15,084
Short Term Provisions			
Current Tax Liabilities (Net)			
Total Current Liabilities		9,10,50,279	11,87,50,962
Total Liabilities		9,10,50,279	11,87,50,962
Total Equity and Liabilities		9,05,41,708	11,85,94,644

Summary of Significant Information

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The accompanying notes are an integral part of the financial statements.

For KANNAN & CO
Chartered Accountants
Firm Regn. No: 006792S

CA N Kulandaivel
Partner
Membership No. 227006
Place:Erode
Date: 29.05.2023



For and on behalf of the Board

A NITHYA
DIRECTOR
DIN: 00125357

D KALAISELVI
DIRECTOR
DIN: 01660237

UIN: 23227006BGWAKK1912

RPP-ANNAI (JV) PRIVATE LIMITED

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454,Raghupathy Naicken Palayam,

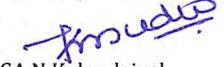
Railway Colony,Erode,

Tamil Nadu - 638002

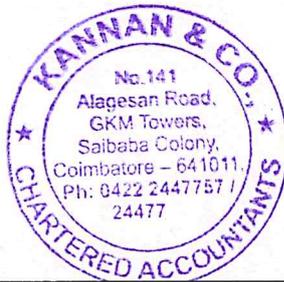
Statement of Profit and Loss for the year Ended 31st March 2023

Particulars	Notes	As on 31 March 2023	As on 31 March 2022
Revenue from operations	8	35,08,32,939	21,86,70,033
Other income	9	1,47,912	4,34,209
Total Income		35,09,80,851	21,91,04,242
Expenses			
Cost of materials consumed			
Other Operating Cost			
Works Contract Cost	10	35,08,32,981	21,86,70,159
Employee benefits expense			
Finance Cost			
Depreciation and amortization expense			
Other expenses	11	5,00,122	4,53,761
Total Expense		35,13,33,103	21,91,23,920
Profit/(Loss) Before Exceptional Items and Tax		-3,52,253	-19,678
Exceptional Item		0.00	0.00
Profit / (Loss) Before tax		-3,52,253	-19,678
Current Tax			
Taxes of earlier years		0.00	0.00
Deferred tax		0.00	0.00
Profit/(Loss) For The Year		-3,52,253	-19,678
Other comprehensive income			
A (i) Items that will not be reclassified to profit or loss			
- Remeasurement of defined benefit plans		0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss		0.00	0.00
B (i) Items that will be reclassified to profit or loss		0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss		0.00	0.00
Other Comprehensive Income for the period / year, net of tax		0.00	0.00
Total Comprehensive Income for the period / year (Comprising Profit and Other Comprehensive Income for the period / year)		-3,52,253	-19,678

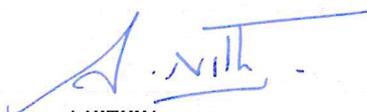
The accompanying notes are an integral part of the financial statements.

For KANNAN & CO
Chartered Accountants
Firm Regn. No: 006792S


CA N Kulandaivel
Partner
Membership No. 227006
Place:Erode
Date: 29.05.2023



For and on behalf of the Board


A NITHYA
DIRECTOR
DIN: 00125357D KALAISELVI
DIRECTOR
DIN: 01660237

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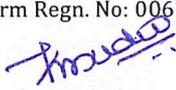
Particulars	As on 31 March 2023	As on 31 March 2022
Cash Flows From Operating Activities		
Profit Before Tax	-3,52,253	-19,678
Add: Interest	-	-
Operating Profit Before Working Capital Changes	-3,52,253	-19,678
(Increase) /Decrease in Current Asset	2,77,24,235	-1,20,37,629
Increase /(Decrease) in Current Liability	-2,04,17,153	2,23,83,357
Operating Profit After Working Capital Changes	73,07,083	1,03,45,729
Net Cash Flow From Operating Activities Before adjusting Tax	69,54,830	1,03,26,050
Less: Current Tax	-	-
Net Cash Flow From Operating Activities	69,54,830	1,03,26,050
Cash Flow From Investing Activities	-	-
Net Cash Flow From Investing Activities	-	-
Cash Flow From Financing Activities	-	-
Proceeds from Loan from Director	-	-
Repayment of loan taken from RPP Infra	-	-
Bank Charges and Bank Guarantee Commission	-	-
Interest cost	-	-
Net Cash Flow From Financing Activities	-	-
Net Increase/(Decrease) in Cash And Cash Equivalent	69,54,830	1,03,26,050
Cash and Cash Equivalents at ending of the period	1,051	3,29,751
Cash and Cash Equivalent at beginning of the period	3,29,751	11,137
Net change in cash and Cash Equivalents	-3,28,700	3,18,614

Notes :

Cash Flow Statement has been prepared under the indirect method as set out in the Indian Accounting Standard (IndAS) 7 "Cash Flow Statements" as specified in the Companies (Accounting Standard) Rule, 2006.

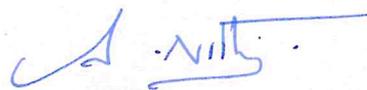
The accompanying notes are an integral part of the financial statements.

For KANNAN & CO
Chartered Accountants
Firm Regn. No: 006792S


CA N Kulandaivel
Partner
Membership No. 227006
Place:Erode
Date: 29.05.2023



For and on behalf of the Board


A NITHYA
DIRECTOR
DIN: 00125357

D KALAISELVI
DIRECTOR
DIN: 01660237

00125357

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Statement of Changes in Equity for the year ended 31st March 2023

A. Equity Share Capital

At 31 March 2023

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
1,00,000	-	-	-	1,00,000

At 31 March 2022

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
1,00,000	-	-	-	1,00,000

B. Other Equity

At 31 March 2023

	Retained Earnings	Total
Balance at the Beginning of the Current Reporting Period	-2,56,318	-2,56,318
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the current reporting period	-	-
Total Comprehensive Income for the current year	-3,52,253	-3,52,253
Dividends	-	-
Transfer to retained earnings	-	-
Any other change (to be specified)	-	-
Balance at the End of the Current Reporting Period	-6,08,570	-6,08,570

At 31 March 2022

	Retained Earnings	Total
Balance at the Beginning of the Current Reporting Period	-2,36,639	-2,36,639
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the current reporting period	-	-
Total Comprehensive Income for the current year	-19,678	-19,678
Dividends	-	-
Transfer to retained earnings	-	-
Any other change (to be specified)	-	-
Balance at the end of the current reporting period	-2,56,318	-2,56,318

The accompanying notes are intergral part of the financial statements

For KANNAN & CO
Chartered Accountants
Firm Regn. No: 006792S

K. N. Kulandaivel
CA N Kulandaivel
Partner
Membership No. 227006
Place: Coimbatore
Date: 29.05.2023



For and on behalf of the Board

A NITHYA
DIRECTOR
DIN: 00125357

D KALAISELVI
DIRECTOR
DIN: 01660237

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CIN U45209TZ2019PTC032406
454,Raghupathy Naicken Palayam,
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Note 1: Trade Receivables	As on 31 March 2023	As on 31 March 2022
Unsecured considered good	47	47
Doubtful	-	-
Total	47	46.87

Note 2: Cash and Cash equivalents	As on 31 March 2023	As on 31 March 2022
Balances with banks	-	-
- On current accounts	1,051	3,29,751
Cash on hand	-	-
Total	1,051	3,29,751

Note 3: Other Current Assets	As on 31 March 2023	As on 31 March 2022
Retention by customers	6,58,87,175	4,55,88,072
Balances with statutory / government authorities	57,11,744	26,49,752
Advances:		
Advances to related parties		
Mobilisation Advances / Other Projects Receivables	5,154	5,72,37,919
Total	7,16,04,073	10,54,75,742

Note 4: Current Tax Assets (net)	As on 31 March 2023	As on 31 March 2022
Provision for Income Tax (Net of Advance income tax)	1,89,36,538	1,27,89,104
Total	1,89,36,538	1,27,89,104

Note 3: Share Capital	Equity Shares	
	As on 31 March 2023	As on 31 March 2022
Authorised Share Capital (150,000 Equity Shares of Rs.10 each)	15,00,000	15,00,000
Issued, Subscribed and Paid up (10,000 Equity Shares of Rs.10 each)	1,00,000	1,00,000

Particulars	As on 31 March 2023		As on 31 March 2022	
	No. Of Shares	Amount	No. Of Shares	Amount
Reconciliation of No. of shares				
Outstanding at the beginning of the year	10,000	1,00,000	10,000	1,00,000
Add: Shares issued during the year				
Outstanding at the end of the year	10,000	1,00,000	10,000	1,00,000

Terms / rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. The dividend, if any, proposed by the Board of Directors, is subject to the approval of the shareholders in the ensuing Annual General Meeting of the Company. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the No. of Equity Shares held by the shareholders.

Shareholders holding more than 5% of equity shares as at the end of the year



Name of Shareholder	As on 31 March 2023		As on 31 March 2022	
	No of shares	%	No of shares	%
Share Capital - RPP Infra Projects Limited	5,100	51%	5,100	51%
Share Capital - Annai Infra Developers Limited	4,900	49%	4,900	49%

Details of shares held by ultimate holding company / holding and / or their subsidiaries / associates

Name of Shareholder	As on 31 March 2023		As on 31 March 2022	
	No of shares	%	No of shares	%
Share Capital - RPP Infra Projects Limited	5,100	51%	5,100	51%
Share Capital - Annai Infra Developers Limited	4,900	49%	4,900	49%

Shareholding of Promoters

Name of Shareholder	As on 31 March 2023		
	No of shares	%	% of Change
Share Capital - RPP Infra Projects Limited	5,100	51%	0.00%
Share Capital - Annai Infra Developers Limited	4,900	49%	0.00%

Note 5: Other Equity	As on 31 March 2023	As on 31 March 2022
Retained Earnings		
Opening balance	-2,56,318	-2,36,639
Additions during the year	-3,52,253	-19,678
Closing balance	-6,08,571	-2,56,318
Total	-6,08,571	-2,56,318

Refer "Statement of Changes in Equity" for additions/deletions in each of these items

Note 6: Trade Payables	As on 31 March 2023	As on 31 March 2022
(a) total outstanding dues of micro enterprises & small enterprises	0	0
(b) total outstanding dues of creditors other than micro enterprises & small enterprises	2,50,18,725	4,54,35,878
Due to Others		
Total	2,50,18,725	4,54,35,878

Trade Payables aging schedule

(Amount in R

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0	0	0	0	
(ii) Others	2,42,04,492	0	4,04,836	4,09,397	2,50,18,725

Note 7: Other Current Liabilities	As on 31 March 2023	As on 31 March 2022
Other advances		
Mobilisation Advances / Other Projects Payables	0	2,76,67,012
Provision		
Others		
Expenses payable	1,20,000	60,000
Others		
Retention money - Payable	6,58,87,175	4,55,88,072
Balance with Subsidiaries	24,379	0
Total	6,60,31,554	7,33,15,084

Note 8:- Revenue from Operations	As on 31 March 2023	As on 31 March 2022
Contract Revenue	35,08,32,939	21,86,70,033
Total	35,08,32,939	21,86,70,033



Note 9:- Other income	As on 31 March 2023	As on 31 March 2022
Interest Income	1,47,912	4,34,209
Total	1,47,912	4,34,209

Note 10:- Direct Operating Cost	As on 31 March 2023	As on 31 March 2022
Other Operating Cost	0	0
Works Contract Cost	35,08,32,981	21,86,70,159
Total	35,08,32,981	21,86,70,159

Note 11: Other Expenses	As on 31 March 2023	As on 31 March 2022
Audit Fee		
-Statutory Audit	45,000	45,000
-Tax Audit	15,000	15,000
Secretarial Expenses	2,700	16,700
Insurance expenses	83,380	3,56,605
Professional Charges	0	17,200
Filing Charge	0	0
Bank Charges and Bank Guarantee Commission	1,687	1,486
On Statutory Dues	3,52,354	1,770
Miscellaneous Expense	0	0
Total	5,00,122	4,53,761



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Note.12- Summary of Significant Information

A Corporate Information

RPP-Annai (JV) Private Limited is a private limited company domiciled and incorporated in India having its registered office at No. 454, Raghupathy Naicken Palayam, Railway Colony, Erode - 638 002 , Tamil nadu. The Company is engaged in the business of Construction contracts.

B Significant Accounting Policies

1 Statement of Compliance with Ind AS

Recent accounting developments

1) New Standards notified and adopted by the Company

MCA on 29 March 2018 notified the new standard for revenue recognition – Ind AS 115 (effective from 1 April 2018) which overhauls the existing revenue recognition standards including Ind AS 18 – Revenue and Ind AS 11 – Construction contracts. The new standard provides a control-based revenue recognition model and provides a five-step application principle to be followed for revenue recognition:

- a) Identification of the contracts with the customer
- b) Identification of the performance obligations in the contract
- c) Determination of the transaction price
- d) Allocation of transaction price to the performance obligations in the contract (as identified in step b)
- e) Recognition of revenue when the Company satisfies a performance obligation.

A number of other standards had been modified on miscellaneous issues with effect from 1st April 2018. Such changes include principle for transfer of asset to, or from, Investment Property (Amendment to Ind AS 40), determination of exchange rate for translation of foreign currency where a pre-payment asset or a deferred income liability is recognized (Amendment to Ind AS 21), segregation of deductible temporary differences in accordance with tax laws and assessing them on that basis to recognise deferred tax asset (Amendment to Ind AS 12), permitting election of fair value or equity method of accounting for investments in associates and joint ventures by venture capital ,mutual fund and other similar organisations (Amendment to Ind AS 28) and Applicability of disclosure requirements to interests classified as held for sale or as discontinued operation (Amendment to Ind AS 112).

None of these amendments have any material effect on the Company's financial statements.

The Financial Statements comprising Balance Sheet, Statement of Profit and Loss, Statement of Changes in Equity, Statement of Cash Flow together with notes for the year ended March 31, 2022, have been prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules as amended from time to time.

2) Ind AS New Standard notified but not early adopted by the Company

Ind AS 116 replaces existing standard Ind AS 17 "Leases". The standard is effective for annual periods beginning on or after April 1, 2019.

Ind AS 116 introduces a single, on balance sheet lease accounting model for lessees. A lessee recognizes a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. There are recognition exemptions for short term leases and leases of low value items. Lessor accounting remains similar to the current standard.

Since, the company has no leased asset, the said amendment does not have any impact on the financial statements.

Other amendments

Several other accounting standards have been modified on miscellaneous issues with effect from 1st April 2019. Such changes include clarification/guidance on:

- a) business combination accounting in case of obtaining control of a joint operation;
- b) accounting in case of obtaining joint control of an operation wherein there was no joint control earlier;
- c) income tax consequences in case of dividends;
- d) accounting for income tax when there is uncertainty over income tax treatment of an item by tax authorities;
- e) accounting treatment for specific borrowings post capitalization of corresponding qualifying asset;
- f) accounting for prepayment features with negative compensation in case of debt instruments;
- g) accounting for plan amendment, curtailment or settlement occurring in-between the reporting periods in case of long-term employee benefit plans;
- h) accounting for long-term interests in associates and joint ventures to which the equity method is not applied but that in substance form part of the net investment in the associate or joint venture (long-term interests).

None of these amendments are expected to have any material effect on the Company's financial statements.

2 Basis of Preparation



The Financial Statements comprising Balance Sheet, Statement of Profit and Loss, Statement of Changes in Equity, Statement of Cash Flow together with notes for the year ended March 31, 2022, have been prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules as amended from time to time.

The Financial Statements have been prepared on the historical cost convention on accrual basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

As the operating cycle cannot be identified in normal course due to the special nature of industry, the same has been assumed to have duration of 12 months. Accordingly, all assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in Divion II of Schedule III to the Companies Act, 2013.

An asset is classified as current if:

- (a) it is expected to be realised or sold or consumed in the Company's normal operating cycle;
- (b) it is held primarily for the purpose of trading;
- (c) it is expected to be realised within twelve months after the reporting period; or

(d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.
All other assets are classified as non-current.

A liability is classified as current if:

- (a) it is expected to be settled in normal operating cycle;
 - (b) it is held primarily for the purpose of trading;
 - (c) it is expected to be settled within twelve months after the reporting period;
 - (d) it has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.
- All other liabilities are classified as non-current.

3 Functional and Presentation Currency

Items included in financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ("the functional currency"). Indian rupee is the functional currency of the Company.

The Financial Statements are presented in Indian Rupees which is company's presentation currency. All financial information presented in Indian Rupees has been rounded to two decimals except where otherwise indicated.

4 Financial instruments

Financial assets at amortized cost

Financial assets are subsequently measured at amortized cost using the effective interest method if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through other comprehensive income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at fair value through other comprehensive income on initial recognition.

Impairment of financial assets

The Company assesses at each balance sheet date whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognizes lifetime expected losses for trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to 12 month expected credit losses or at an amount equal to lifetime expected losses, if the credit risk on the financial asset has increased significantly since initial recognition.

Financial liabilities

Financial liabilities are measured at amortized cost using the effective interest method.

5 Use of Estimates

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, the disclosures of contingent assets and contingent liabilities at the date of financial statements, income and expenses during the period. Contingencies are recorded, when it is probable that a liability will be incurred and the amount can be reasonably estimated. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in future periods which are affected.



6 Provisions, Contingent assets & Contingent liabilities

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Contingent assets are disclosed in the Financial Statements by way of notes to accounts when an inflow of economic benefits is probable.

Contingent liabilities are disclosed in the Financial Statements by way of notes to accounts, unless possibility of an outflow of resources embodying economic benefit is remote.

7 Revenue Recognition

Our Performance obligations are satisfied over time as work progresses or at a point in time when performance obligations are fulfilled and control transfers to the customer. Typically, revenue is recognised over time using an input measure (e.g., costs incurred to date relative to total estimated costs at completion) to measure progress.

8 Income taxes

Income tax expense represents the sum of the tax currently payable and deferred tax. Current and deferred tax are recognised in Profit or Loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the Statement of Profit and Loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates and laws that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which, those deductible temporary differences can be utilized.

Deferred tax asset is recognised for the carry forward of unused tax losses and unused tax credits to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and adjusted to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities

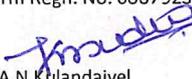
9 Earnings per share

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

10 Cash Flow Statement

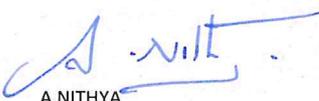
Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows are segregated into operating, investing and financing activities.

For KANNAN & CO
Chartered Accountants
Firm Regn. No: 0067925


CA N Kulandaivel
Partner
Membership No. 227006
Place: Erode
Date: 29.05.2023



For and on behalf of the Board


A NITHYA
DIRECTOR
DIN: 00125357