

## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

						(1	₹ in Lakhs)
			Note	For the	e year ended	For the	e year ended
			No.		31-03-2023		31-03-2022
	INCOME						
I	Revenue from Operation	ons	34		86,189.43		68,965.47
II	Other Income		35		2,042.42		1,560.50
Ш	Total Income (I + II)				88,231.85		70,525.97
IV	EXPENSES						
	Cost of Materials Cons	umed	36		49,061.25		36,101.32
	Purchases of Stock-in-	Trade	37		3,577.62		2,478.83
	Changes in Inventories				( <del>-</del> )		/ · · · · ·
	Stock-in-Trade and Wo		38		(6,328.85)		(4,186.54)
	Employee Benefit Expe	enses	39		10,225.25		8,678.77
	Finance Costs	–	40		5,505.72		4,295.82
	Depreciation and Amor	tisation Expenses	41		5,661.90		5,048.43
	Other Expenses		42		16,443.18		13,030.55
	Total Expenses				84,146.07		65,447.18
٧		nal items and Tax (III - IV)			4,085.78		5,078.79
VI	Exceptional Items [Re	<del>-</del>				0.000.40	
	Profit on Sale of Invest			_		3,382.19	
	Loss on Sale of Prope			742.49	742.49	(705.42)	2,586.77
VII	and Investment Proper Profit Before Tax (V +			742.49	4,828.27	(795.42)	7,665.56
VIII	Tax Expenses / (Savir		28		4,020.27		7,005.50
VIII	Current Tax	iys <i>)</i>	20	155.00		15.20	
		ovision related to earlier		133.00		13.20	
	years withdrawn	ovision related to earlier		(15.56)		_	
		dit relating to earlier years		(10100)			
	due to adoption of Nev			_		3,273.11	
	Deferred Tax Expenses	;		450.60		549.33	
	Total Tax Expenses				590.04		3,837.64
IX	Profit for the year (VI	I-VIII)			4,238.23		3,827.92
Χ	Other Comprehensive Income						
		reclassified to Profit or Loss:					
		(Losses) on defined benefit obli-	-	s (net)	(29.78)		(4.57)
		ity Instruments through OCI (net)	)		6.47		20.93
	Current Tax			-		_	
	Deferred Tax Expenses						
	Other Comprehensive Income / (Loss) for the year, net of tax  Total Comprehensive Income for the year, net of tax (IX + X)						16.36
ΧI				X)	4,214.92		3,844.28
XII	Earnings per Equity SI	40		4.4			
		pees) [Refer to Note No. 49]	4 7		49		44
	Significant Accounting Policies, Judgments and Estimates 1-7						
		s to the financial statements	8-58				
As pe	r our report annexed						
For N	.A. JAYARAMAN & CO.	For SRSV & ASSOCIATES	;	Shri P.R. VENKETRAMA RAJA		Smt. P.V. N	IRMALA RAJU
	ered Accountants	Chartered Accountants		Chairman		Managing I	
11111	Registration No. 001310S	Firm Registration No. 015041S		DIN: 00331406) Rajapalayam		(DIN: 0047 Rajapalaya	
R. PA	LANIAPPAN	P. SANTHANAM		B. GNANAGURI	JSAMY	A. ARULPI	
artne	er	Partner	(	Chief Financial Officer		Secretary	
Membership No. 205112 Chennai		Membership No. 018697 Chennai		Rajapalayam		Rajapalaya	III
	Лау, 2023						



## CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

				(₹ in Lakhs)
		Note	For the year ended	For the year ended
		No.	31-03-2023	31-03-2022
	INCOME			
I	Revenue from Operations	35	86,189.43	68,965.47
II	Other Income	36	979.65	1,560.50
Ш	Total Income (I+II)		87,169.08	70,525.97
IV	EXPENSES			7 0,020.01
	Cost of Materials Consumed	37	49,061.25	36,101.32
	Purchases of Stock-in-Trade	38	3,577.62	2,478.83
	Changes in Inventories of Finished Goods, Stock-in-Trade	00	0,011102	2, 11 0.00
	and Work-in-progress	39	(6,328.85)	(4,186.54)
	Employee Benefit Expenses	40	10,225.25	8,678.77
	Finance Costs	41	5,505.72	4,295.82
	Depreciation and Amortization Expense	42	5,661.90	5,048.43
	Other Expenses	43	16,443.18	13,030.55
	Total Expenses		84,146.07	65,447.18
٧	Profit Before Exceptional items and Tax (III - IV)		3,023.01	5,078.79
VI	Exceptional Items [Refer to Note No. 57]		0,020.0	0,0.00
	Profit on Sale of Investment in Associates		_	1,437.81
	Loss on Sale of Property, Plant & Equipment and Investment Property		742.49 742.49	(795.42) 642.39
VII	Profit Before Tax (V+VI)	_	3,765.50	5,721.18
VIII	Tax Expenses / (Savings)	29		
	Current Tax	23	155.00	15.20
	Excess Income Tax Provision related to earlier years withdrawn		(15.56)	13.20
	Withdrawal of MAT Credit relating to earlier years due to		(13.30)	
	adoption of New Tax Regime		_	3,273.11
	Deferred Tax Expenses		450.60	549.33
	Total Tax Expenses	_	590.04	3,837.64
ΙX	Profit for the year before share of Profit / (Loss) of Associates (VI	I - VIII)	3,175.46	1,883.54
X	Share of Net Profit After Tax (PAT) of Associates accounted for	,	0,	.,000.0
^	using the equity method		5,012.90	14,774.07
ΧI	Profit for the period (IX + X)		8,188.36	16,657.61
XII	Other Comprehensive Income			
	Item that will not be reclassified to Profit or Loss:			
	Remeasurement Losses on defined benefit obligations (net)		(29.78)	(4.57)
	Fair Value gain / (loss) on Equity Instruments through OCI (net)		6.47	20.93
	Current Tax		_	_
	Deferred Tax Expenses / (Savings)			
	Other Comprehensive Income / (Loss) for the year, net of tax	_	(23.31)	16.36
	Share of OCI of Associates accounted for using the equity method		`88.1 <b>8</b>	(45.47)
	Total Other Comprehensive Income / (Loss) for the year, net of tax	64.87	(29.11)	
XIII	Total Comprehensive Income for the year, net of tax (XI + XII)	8,253.23	16,628.50	
XIV	Earnings per Equity Share of face value of ₹ 10/- each			
	Basic & Diluted (in Rupees) [Refer to Note No. 50]		94	194
	Significant Accounting Policies, Judgements and Estimates	1 - 8	-	
	See accompanying notes to the financial statements.	9 - 58		

As per our report annexed

For N.A. JAYARAMAN & CO. Chartered Accountants Firm Registration No. 001310S

R. PALANIAPPAN Partner Membership No. 205112 Chennai 24<sup>th</sup> May, 2023

For SRSV & ASSOCIATES Chartered Accountants Firm Registration No. 015041S

P. SANTHANAM Partner Membership No. 018697 Chennai

Shri P.R. VENKETRAMA RAJA Chairman (DIN: 00331406) Rajapalayam

B. GNANAGURUSAMY Chief Financial Officer Rajapalayam

Smt. P.V. NIRMALA RAJU Managing Director (DIN: 00474960) Rajapalayam

A. ARULPRANAVAM Secretary Rajapalayam