

## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2024

						(	₹ in Lakhs	
			Note No.	For the	e year ended 31-03-2024	For the	e year ended 31-03-2023	
	INCOME		NO.		51-05-2024		01-00-2020	
	Revenue from Operatio	ns	34		85,855.86		86,189.43	
I	Other Income		35		1,724.00		2,042.42	
II	Total Income (I+II)		00		87,579.86			
v	EXPENSES				01,519.00		00,201.0	
v	Cost of Materials Cons	umod	36		45,403.57		49,061.2	
	Purchases of Stock-in-1		37		4,651.67		3,577.6	
	Changes in Inventories		57		4,031.07		5,577.0	
	Stock-in-Trade and Wo		38		1,006.46		(6,328.85	
	Employee Benefit Expe		39		10,456.99		10,225.2	
	Finance Costs	1969	40		7,403.01		5,505.7	
	Depreciation and Amort	isation Expanses	41		6,733.13		5,661.9	
	Other Expenses		42		15,342.72		16,443.1	
	Total Expenses		42		90,997.55		84,146.0	
/	-	Exceptional items and Tax	(111_1)/)		(3,417.69)		4,085.7	
/	Exceptional Items [Re	-	(111-1 ¥ )		(3,417.09)		4,005.7	
	Profit on Sale of Invest	-		E 201 10				
	Profit on Sale of Prope			5,381.19		-		
	Equipment and Investm			380.83	5,762.02	742.49	742.4	
/11	Profit Before Tax (V+V				2,344.33	7 12:10	4,828.2	
/111	Tax Expenses / (Savin	2	27		2,01100		1,020.2	
	Current Tax	93)		_		155.00		
		vision related to earlier				100.00		
	years withdrawn			(0.25)		(15.56)		
	Deferred Tax Expenses	/ (Savings)		(485.72)		450.60		
	Total Tax Expenses /			<u> </u>	(485.97)		590.0	
Х	Profit for the year (VII				2,830.30		4,238.2	
(	Other Comprehensive	-						
	•	eclassified to Profit or Lo	ss:					
		(Losses) on defined benefit ob		et)	(134.33)		(29.78	
		) on Equity Instruments throug	•	,	333.03		6.4	
	Current Tax	,q,	,	_		_		
	Deferred Tax Expenses	/ (Savings)		119.72	119.72	_	-	
		ncome / (Loss) for the year,	net of tax		78.98		(23.31	
ĸ	•	2,909.28		4,214.92				
	-	ncome for the year, net of			2,303.20		4,214.37	
KII		hare of face value of ₹ 10/	- each		04		4	
	· · ·	bees) [Refer to Note No.49]			31		4	
	Material Accounting Policies, Judgements and Estimates 1 - 6							
	1 7 8	es to the financial statements	8. 7 - 58					
	r our report annexed		_					
or N.A. JAYARAMAN & CO. Chartered Accountants irm Registration No. 001310S		For SRSV & ASSOCIATES Chartered Accountants Firm Registration No. 0150415	C	<b>hri P.R. VENKI</b> Chairman DIN: 00331406)	Manag		2.V. NIRMALA RAJU ing Director 00474960)	
		P. SANTHANAM		. ARULPRANA		K. MAHES	WARAN	
Partner		Partner		hief Financial (		Secretary		
/lemb	ership No. 205112	Membership No. 018697						



## CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2024

			(₹ in Lakh					
			Note	For the	year ended	For the	year endeo	
			No.		31-03-2024		31-03-2023	
	INCOME							
	Revenue from Operations		34		85,855.86		86,189.43	
	Other Income		35		999.74		979.65	
II	Total Income (I+II)				86,855.60		87,169.08	
V	EXPENSES							
	Cost of Materials Consumed		36		45,403.57		49,061.25	
	Purchases of Stock-in-Trade		37		4,651.67		3,577.62	
	Changes in Inventories of Finis							
	Work-in-progress		38		1,006.46		(6,328.85	
	Employee Benefit Expenses		39		10,456.99		10,225.25	
	Finance Costs		40		7,403.01		5,505.72	
	Depreciation and Amortization	Expense	41		6,733.13		5,661.90	
	Other Expenses		42		15,342.72		16,443.18	
	Total Expenses				90,997.55		84,146.07	
V	Profit/ (Loss) Before Exception	onal items and Tax (III-IV)			(4,141.95)		3,023.01	
VI.	Exceptional Items [Refer to N							
	Profit on Sale of Investment in	-		2,357.34		_		
	Profit on Sale of Property. Plar	nt & Equipment and Investment Propert		380.83	2,738.17	742.49	742.49	
/11	Profit / (Loss) Before Tax (V-		, _		(1,403.78)		3,765.50	
/111	Tax Expenses / (Savings)	,	27					
	Current Tax			-		155.00		
	Excess Income Tax Provision r	elated to earlier years withdrawn		(0.25)		(15.56)		
	Deferred Tax Expenses / (Savi	-		(485.72)		450.60		
	Total Tax Expenses / (Saving		_	(	(485.97)		590.04	
Х		are of profit /(Loss) of Associates (VI	I-VIII)		(917.81)		3,175.46	
(	-	(PAT) of Associates accounted for	,		(0.1.0.1)		0,0	
•	using the equity method	()			5,354.23		5,012.90	
(	Profit for the period (IX+X)				4,436.42		8,188.36	
(II	Other Comprehensive Income	9						
	Item that will not be reclassif							
	Remeasurement Losses on de				(134.33)		(29.78	
		uity Instruments through OCI (net)			333.03		6.47	
	Current Tax			_		_		
	Deferred Tax Expenses / (Savi	nas)		119.72	119.72	_	-	
		(Loss) for the year, net of tax	_		78.98		(23.31	
	-	counted for using the equity method			1,567.97		88.18	
		ncome for the year, net of tax			1,646.95		64.87	
XIII	-	for the year, net of tax (XI+XII)			6,083.37		8,253.23	
XIV	Earnings per Equity Share of						0,200.20	
	Basic & Diluted (in Rupees) [R				48		94	
	Material Accounting Policies, Ju	-	1 - 6				0-	
	See accompanying notes to th	-	7 - 57					
			7 - 57					
	r our report annexed							
or N.A. JAYARAMAN & CO. For SRSV & ASSOCIATES hartered Accountants Chartered Accountants		<b>Shri P.R. VENKETRAMA RAJA</b> Chairman (DIN: 00331406)			Smt. P.V. NIRMALA RAJU Managing Director (DIN: 00474960)			
11111	Registration No. 001310S	Firm Registration No. 015041S		00331400)		(DIN. 00474	-300)	
	. PALANIAPPAN P. SANTHANAM			ULPRANA		K. MAHESV	VARAN	
artne /lemh	ership No. 205112	Partner Membership No. 018697	Chief	Financial O	liicer	Secretary		