

BALANCE SHEET AS AT 31ST MARCH 2022

			Note No.	As at 31-03-2022		(₹ in Lakhs As at 31-03-2021	
ASS	SETS						
(1)		n-Current Assets					
(-)	(a)	Property, Plant and Equipment	8	65,329.18		55,775.36	
	(b)	Capital Work-in-progress	9	3,707.86		1,013.69	
	(c)	Investment Property	10	88.75		144.48	
	(d)	Intangible Assets	11	620.27		291.78	
	(e)	Financial Assets		020.27		201.70	
	(0)	Investment in Associates	12	7,042.57		7,107.27	
		Other Investment	13	2,661.42		2,640.49	
		Loans	14	1,650.00		950.00	
		Other Financial Assets	15	773.28		937.08	
	(f)	Other Non-Current Assets	16	2,415.45		1,085.37	
(=)	٠,		10	2,713.73	84,288.78	1,000.07	69,945.
(2)		rent Assets					
	(a)	Inventories	17	24,909.33		12,986.74	
	(b)	Financial Assets					
		Trade Receivables	18	10,335.98		7,681.04	
		Cash and Cash Equivalents	19	147.99		48.15	
		Bank Balance other than Cash and Cash Equivalents	20	513.44		517.87	
		Other Financial Assets	21	723.85		1,627.16	
	(c)	Current Tax Asset	22	240.25		124.47	
	(d)	Other Current Assets	23	3,901.13	40,771.97	2,353.13	25,338
TOT	AL A	SSETS			1,25,060.75		95,284
FQL	JITY 8	& LIABILITIES					-
(1)	Equ		24	060 EE		737.62	
	(a)	Equity Share Capital	2 4 25	860.55			
		Other Equity	23	37,027.15	27 007 70	26,403.03	27 140
(0)		al Equity			37,887.70		27,140
(2)	Liai	bilities					
	A)	Non Current Liabilities					
		(a) Financial Liabilities					
		(i) Borrowings	26	31,162.79		30,182.87	
		(ii) Lease Liabilities	27	499.39		_	
		(b) Deferred Tax Liabilities (Net)	28	4,423.21		600.77	
	B)	Current Liabilities	20	-1,120121	36,085.39		30,783
	D)						
		(a) Financial Liabilities					
		(i) Borrowings	29	43,025.97		31,663.08	
		(ii) Lease Liabilities	30	3.40		_	
		(iii)Trade Payables	31				
		(a) Total outstanding dues of micro enterprises					
		and small enterprises		261.25		224.49	
		(b) Total outstanding dues of creditors other than				•	
		micro enterprises and small enterprises		1,552.41		1,231.35	
		(iv) Other Financial Liabilities	32	3,836.27		2,732.41	
		, ,					
		(b) Provisions	33	2,408.36	51,087.66	1,508.46	37,359
TOT	AL E	QUITY AND LIABILITIES			1,25,060.75		95,284
Significant Accounting Policies, Judgements and Estimates		1-7					
		mpanying notes to the financial statements	8-58				

As per our report annexed

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

R. PALANIAPPAN Partner Membership No. 205112

RAJAPALAYAM 25th May, 2022

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

R. SUBBURAMAN Partner Membership No. 020562 Shri P.R. VENKETRAMA RAJA Chairman

Smt. R. SUDARSANAM Managing Director

B. GNANAGURUSAMY Chief Financial Officer

A. ARULPRANAVAM Secretary



CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2022

ASSETS (1) Non-Current Assets (a) Property, Plant and Equipment 9 65,329.18 55,775.36 (b) Capital Work-in-progress 10 3,707.36 1,013.69 (c) Investment Property 11 88.75 144.48 (d) Intangible Assets 12 620.27 291.78 (e) Investment in Associates 13 1,81,709.06 1,68.389.54 (e) Investment in Associates 15 1,650.00 950.00 70ther Investment 14 2,661.42 2,640.49		Note No.	As at 31-03-2022		(₹ in Lakh As at 31-03-2021	
(1) Non-Current Assets 9 65,329.18 55,775.36 55,775.36 (a) Property, Plant and Equipment (b) Capital Work-in-progress 10 3,707.86 1,013.69 (c) Investment Property 11 88.75 214.48 14,448 2602.27 291.78 (d) Intangible Assets 12 620.27 291.78 291.78 (e) Investment In Associates 13 1,81,709.06 1,68,989.54 16,8,989.54 (f) Financial Assets 16 71.650.00 200.00 Other Financial Assets 16 773.28 937.00 937.00 (g) Other Non-Current Assets 16 773.28 2,58,955.27 10,953.70 2,31,85 937.00 (g) Other Non-Current Assets 17 2,415.45 2,58,955.27 10,953.70 2,31,85 10,953.70 2,31,85 (a) Inventories 18 24,909.33 12,986.74 10,953.70 2,31,85 (a) Inventories 29 1,109.53 2,109.53 2,109.53 2,109.53 2,109.53 2,109.53 10,953.70 2,31,85 (b) Financial Assets 20 1,109.53 2,109.5	ASSETS		710 01 01		7.10 0.11 0 7	
(a) Property, Plant and Equipment (b) Capital Work-in-progress (c) Investment Property (c) Investment Property (c) Investment Property (c) Interpret (c) Int						
(b) Capital Work-in-progress		9	65.329.18		55.775.36	
(c) Investment Property (d) Intangible Assets (e) Investment in Associates (f) Financial Assets (g) Other Investment Loans (g) Other Financial Assets (g) Other Financial Assets (g) Other Non-Current Assets (g) Other Financial Liabilities (g) Dornowings (g) Other Financial Liabilities (h) Provisions (g) Other Financial Country Non-Current Financial Country Non-Current Financial						
Company Comp					,	
Total Registration Associates 13						
(f) Financial Assets						
Other Investment 14 2,661.42 2,640.49 950.00 0,000		10	1,01,700.00		1,00,000.04	
Loans	()	1/	2 661 42		2 640 49	
Other Financial Assets			,			
(g) Other Non-Current Assets (a) Inventories (a) Inventories (b) Financial Assets (a) Inventories (b) Financial Assets **Trade Receivables** Cash and Cash Equivalents 20 147.99 48.15 **Bank Balance other than Cash and Cash Equivalents 21 513.44 517.87 **Other Financial Assets 22 723.85 1,527.16 (c) Current Tax Assets 23 240.25 1,247.77 (d) Other Current Assets 24 3,901.13 240,771.97 2,353.13 25,33 **TOTAL ASSETS** **EQUITY & LIABILITIES** **EQUITY & LIABILITIES** (a) Equity Share Capital (b) Other Equity 26 2,11,695.25 1,188,286.91 (c) (c) Other Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Obered Tax Liabilities (b) Deferred Tax Liabilities (b) Obered Tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Deferred Tax Liabilities (a) Financial Liabilities (b) Deferred Tax Liabilities (a) Financial Liabilities (b) Deferred Tax Liabilities (b) Deferred Tax Liabilities (c) Bornowings (c) Formowings (
(2) Current Assets (a) Inventories (b) Financial Assets Trade Receivables Trade Receivables 19 10,335.98 7,681.04 Cash and Cash Equivalents Bank Balance other than Cash and Cash Equivalents Coch unrent Tax Asset (c) Current Tax Asset (d) Other Current Assets 22 723.85 (d) Other Current Assets 23 240.25 TOTAL ASSETS 29,97,77.24 (a) Equity Share Capital (b) Other Equity (c) Liabilities (a) Financial Liabilities (b) Borrowings (ii) Lease Liabilities (Net) (b) Current Tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Current Tax Liabilities (c) Borrowings (d) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Borrowings (g) Lease Liabilities (g) Financial Liabilities (g) Financial Current Tax Liabilities (g) Financial Current Tax Liabilities (g) Financial Liabilities (g) Financial Current Tax Liabilities (g) Financial Liabilities (g) Financial Liabilities (g) Financial Current Tax Liabilities (g) Financial Liabilities (h) Fin						
(2) Current Assets (a) Inventories (b) Financial Assets Trade Receivables Cash and Cash Equivalents Bank Balance other than Cash and Cash Equivalents City Courrent Tax Assets (c) Current Tax Assets (d) Other Financial Liabilities (a) Equity Share Capital (ii) Deferred Tax Liabilities (a) Financial Liabilities (ii) Deferred Tax Liabilities (iii) Case Liabilities	(6)	17	2,415.45	2.58.955.27	1,085.37	2,31,827
(b) Financial Assets **Trade Receivables** **Cash and Cash Equivalents** **Bank Balance other than Cash and Cash Equivalents** **Dank Balance other than Cash and Cash Equivalents** **Other Financial Assets** **Cic Current Tax Asset** **Cic Current Tax				,,		,- ,-
Trade Receivables		18	24,909.33		12,986.74	
Cash and Cash Equivalents	(b) Financial Assets					
Bank Balance other than Cash and Cash Equivalents	Trade Receivables	19	10,335.98		7,681.04	
Other Financial Assets 22 723.85 1,627.16 124.47 124.4	Cash and Cash Equivalents	20	147.99		48.15	
Other Financial Assets 22 723.85 1,627.16 124.47 124.4	Bank Balance other than Cash and Cash Equivalents	21	513.44		517.87	
(c) Current Tax Asset (d) Other Current Assets TOTAL ASSETS EQUITY & LIABILITIES 1) Equity (a) Equity Share Capital (b) Other Equity 2 Liabilities A) Non Current Liabilities (a) Financial Liabilities (Net) (b) Deferred Tax Liabilities (Net) B) Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (Net) (b) Deferred Tax Liabilities (Net) (c) Deferred Tax Liabilities (Net) (d) Deferred Tax Liabilities (Net) (e) Deferred Tax Liabilities (Net) (f) Borrowings (g) Financial Liabilities (g)		22	723.85		1.627.16	
Cold Other Current Assets 24 3,901.13 40,771.97 2,353.13 25,37.16						
TOTAL ASSETS 2,99,727.24 2,57,165 EQUITY & LIABILITIES 25 858.94 736.01 (b) Other Equity 26 2,11,695.25 1,88,286.91 Total Equity 26 2,11,695.25 1,88,286.91 Total Equity 27 2,12,554.19 1,89,02 Iabilities 27 31,162.79 30,182.87 (i) Borrowings 27 31,162.79 30,182.87 (ii) Lease Liabilities (Net) 29 4,423.21 (a) Financial Liabilities (Net) 29 4,423.21 (a) Financial Liabilities (Net) 29 4,423.21 (a) Financial Liabilities (Net) 31 3.40 50.07 (ii) Tease Liabilities 31 3.40 50.07 (iii) Trade Payables 32 31,663.08 (ii) Lease Liabilities 31 3.40 50.07 (iii) Trade Payables 32 50.07 (iii) Trade Payables 33 3,836.27 50.07 (b) Total outstanding dues of micro enterprises and small enterprises and small enterprises 33 3,836.27 50.07 (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 33 3,836.27 50.07 (b) Provisions 34 2,408.36 51,087.66 1,508.46 37,38 (c) Other Financial Liabilities 37,38 (d) Total Outstanding dues of treditors other than micro enterprises and small enterprises 30 50.07 (e) Provisions 34 2,408.36 51,087.66 1,508.46 37,38 (e) Provisions 34 2,408.36 51,087.66 1,508.46 37,38 (e) Provisions 34 2,408.36 51,087.66 1,508.46 37,38 (e) Provisions 34 2,408.36 51,087.66 3,508.66				40.771.97		25 338
EQUITY & LIABILITIES			0,001110			
Equity (a) Equity Share Capital (b) Other Equity County Cou				2,33,121.24		2,37,100
(a) Equity Share Capital (b) Other Equity 25 858.94 (c) 1,88,286.91 (c) 1,88,286.91 736.01 (c) 1,88,286.91 1,88,286.91 1,89,02 1,89,02 1,89,02 1,89,02 2,11,695.25 2,12,554.19 1,89,02 1,89,02 2,11,695.25 2,12,554.19 1,89,02 2,11,695.25 1,89,02 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 2,11,695.25 3,1,697.25 2,11,695.25 2,11,695.25 3,1,697.25 2,11,695.25 3,1,697.25 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
C Other Equity 26 2,11,695.25 1,88,286.91 1,89,02 2,12,554.19 1,89,02 2,12,54,19 1,89,02 2,12,54,19 1,89,02 2,12,54,19 1,89,02 2,12,54,19 1,89,02 2,12,54,19 1,89,02 2,12,54,19 1,89,02		05	050.04		700.04	
Total Equity 2,12,554.19 1,89,02						
2) Liabilities		26	2,11,695.25		1,88,286.91	
A) Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (b) Deferred Tax Liabilities (Net) B) Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables (a) Total outstanding dues of micro enterprises and small enterprises (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Provisions A) 31,162.79 30,182.87 4,423.21 36,085.39 600.77 31,663.08 31 3.40	• •			2,12,554.19		1,89,022
(a) Financial Liabilities (i) Borrowings 27 31,162.79 30,182.87 (ii) Lease Liabilities 28 499.39 - (b) Deferred Tax Liabilities (Net) 29 4,423.21 36,085.39 600.77 B) Current Liabilities 30 43,025.97 31,663.08 (i) Borrowings 30 43,025.97 31,663.08 (ii) Lease Liabilities 31 3.40 - (iii) Trade Payables 32 261.25 224.49 (a) Total outstanding dues of micro enterprises and small enterprises 261.25 224.49 (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 1,552.41 1,231.35 (iv) Other Financial Liabilities 33 3,836.27 2,732.41 (b) Provisions 34 2,408.36 51,087.66 1,508.46 FOTAL EQUITY AND LIABILITIES 2,99,727.24 2,57,16 Significant Accounting Policies, Judgments and Estimates 1 - 8	2) Liabilities					
(i) Borrowings 27 31,162.79 30,182.87 (ii) Lease Liabilities 28 499.39 - (b) Deferred Tax Liabilities (Net) 29 4,423.21 36,085.39 600.77 B) Current Liabilities 30 43,025.97 31,663.08 (i) Borrowings 30 43,025.97 31,663.08 (ii) Lease Liabilities 31 3.40 - (iii) Trade Payables 32 - (a) Total outstanding dues of micro enterprises and small enterprises 261.25 224.49 (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 1,552.41 1,231.35 (iv) Other Financial Liabilities 33 3,836.27 2,732.41 (b) Provisions 34 2,408.36 51,087.66 1,508.46 FOTAL EQUITY AND LIABILITIES Significant Accounting Policies, Judgments and Estimates 1 - 8	A) Non Current Liabilities					
(i) Borrowings 27 31,162.79 30,182.87 (ii) Lease Liabilities 28 499.39 - (b) Deferred Tax Liabilities (Net) 29 4,423.21 36,085.39 600.77 B) Current Liabilities 30 43,025.97 31,663.08 (i) Borrowings 30 43,025.97 31,663.08 (ii) Lease Liabilities 31 3.40 - (iii) Trade Payables 32 - (a) Total outstanding dues of micro enterprises and small enterprises 261.25 224.49 (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 1,552.41 1,231.35 (iv) Other Financial Liabilities 33 3,836.27 2,732.41 (b) Provisions 34 2,408.36 51,087.66 1,508.46 FOTAL EQUITY AND LIABILITIES Significant Accounting Policies, Judgments and Estimates 1 - 8	•					
(ii) Lease Liabilities 28 499.39 — (b) Deferred Tax Liabilities (Net) 29 4,423.21 36,085.39 600.77 30,78 B) Current Liabilities 30 43,025.97 31,663.08 31,663.08 31,663.08 31,663.08 31,663.08 32 32 32 32 32 32 32 32 32 32 32 32 32 32 32 32 32 33 3,663.08 32 33 3,663.08 32	• •	27	31 162 79		30 182 87	
(b) Deferred Tax Liabilities (Net) B) Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables (a) Total outstanding dues of micro enterprises and small enterprises (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Provisions TOTAL EQUITY AND LIABILITIES Significant Accounting Policies, Judgments and Estimates 29 4,423.21 36,085.39 600.77 30,78 30 43,025.97 31,663.08 224.49 224.49 224.49 1,231.35 224.49 1,231.35 2,57,16 2,57,16			,		50,102.07	
B) Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables (a) Total outstanding dues of micro enterprises and small enterprises (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Provisions TOTAL EQUITY AND LIABILITIES Significant Accounting Policies, Judgments and Estimates 30, 085.39 30, 085.39 30, 085.39 31,663.08 31,663.08 224.49 224.49 224.49 32 32 33 3,836.27 2,732.41 37,38 2,99,727.24 2,57,16	1,				_	
(a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables (iii) Trade Payables (a) Total outstanding dues of micro enterprises and small enterprises (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Provisions (c) Provisions (c) Provisions (c) Provisions (d) Total Liabilities (e) Provisions (e) Provisions (formal Equity And Liabilities (c) Provisions (c) Provisions (d) Provisions (e) Provisions (e) Provisions (formal Equity And Liabilities (formal Equity And Liabilities) (formal Equity And Liabil		29	4,423.21	36.085.39	600.77	30.783
(i) Borrowings 30 43,025.97 31,663.08 (ii) Lease Liabilities 31 3.40 — (iii) Trade Payables 32 (a) Total outstanding dues of micro enterprises and small enterprises 261.25 224.49 (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 1,552.41 1,231.35 (iv) Other Financial Liabilities 33 3,836.27 2,732.41 (b) Provisions 34 2,408.36 51,087.66 1,508.46 37,35 FOTAL EQUITY AND LIABILITIES Significant Accounting Policies, Judgments and Estimates 1 - 8	B) Current Liabilities			00,000.00		00,700
(ii) Lease Liabilities 31 3.40 — (iii) Trade Payables 32 (a) Total outstanding dues of micro enterprises and small enterprises 4 261.25 224.49 (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 4 1,552.41 1,231.35 (iv) Other Financial Liabilities 33 3,836.27 2,732.41 (b) Provisions 34 2,408.36 51,087.66 1,508.46 37,38 2,57,16 2,57,16 3,57,16 3,57,16 2,57,16 3	(a) Financial Liabilities					
(ii) Lease Liabilities 31 3.40 — (iii) Trade Payables 32 (a) Total outstanding dues of micro enterprises and small enterprises 4 261.25 224.49 (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 4 1,552.41 1,231.35 (iv) Other Financial Liabilities 33 3,836.27 2,732.41 (b) Provisions 34 2,408.36 51,087.66 1,508.46 37,38 2,57,16 2,57,16 3	(i) Borrowings	30	43.025.97		31.663.08	
(iii) Trade Payables (a) Total outstanding dues of micro enterprises and small enterprises (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Provisions (iv) Other Financial Liabilities (b) Provisions (c) Provisions (c) Provisions (d) Provisions (e) Provisions (e) Provisions (f) Provisions (h) Provisions (iv) Other Financial Liabilities (iv) Other					_	
(a) Total outstanding dues of micro enterprises and small enterprises (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Provisions 33 3,836.27 2,732.41 (b) Provisions 34 2,408.36 51,087.66 1,508.46 37,38 7OTAL EQUITY AND LIABILITIES Significant Accounting Policies, Judgments and Estimates 1 - 8			0			
and small enterprises (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities 33 3,836.27 (b) Provisions 34 2,408.36 51,087.66 1,508.46 37,38 7OTAL EQUITY AND LIABILITIES Significant Accounting Policies, Judgments and Estimates 1 - 8	· · ·	02				
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities 33 3,836.27 2,732.41 (b) Provisions 34 2,408.36 51,087.66 1,508.46 37,35 7OTAL EQUITY AND LIABILITIES Significant Accounting Policies, Judgments and Estimates 1 - 8			261.25		224.40	
micro enterprises and small enterprises 1,552.41 1,231.35 (iv) Other Financial Liabilities 33 3,836.27 2,732.41 (b) Provisions 34 2,408.36 51,087.66 1,508.46 37,35 TOTAL EQUITY AND LIABILITIES Significant Accounting Policies, Judgments and Estimates 1 - 8			201.23		224.43	
(iv) Other Financial Liabilities 33 3,836.27 2,732.41 (b) Provisions 34 2,408.36 51,087.66 1,508.46 37,35 FOTAL EQUITY AND LIABILITIES 2,99,727.24 2,57,16 Significant Accounting Policies, Judgments and Estimates 1 - 8 1 - 8			1 550 44		1 001 05	
(b) Provisions 34 2,408.36 51,087.66 1,508.46 37,35 FOTAL EQUITY AND LIABILITIES 2,99,727.24 2,99,727.24 2,57,16 Significant Accounting Policies, Judgments and Estimates 1 - 8 1 - 8		22				
TOTAL EQUITY AND LIABILITIES Significant Accounting Policies, Judgments and Estimates 1 - 8 2,99,727.24 2,57,16	1 /					
Significant Accounting Policies, Judgments and Estimates 1 - 8	(b) Provisions	34	2,408.36	51,087.66	1,508.46	37,359
Significant Accounting Policies, Judgments and Estimates 1 - 8	TOTAL EQUITY AND LIABILITIES			2,99,727.24		2,57,166
		1 - 8		, , =====		, , , , , , , ,
ooo accompanying notes to the illiancial statements.	See accompanying notes to the financial statements.	9 - 59				

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

R. PALANIAPPANPartner
Membership No. 205112

RAJAPALAYAM 25th May, 2022 For SRSV & ASSOCIATES
Chartered Accountants
Firm Registration No. 015041S

R. SUBBURAMANPartner
Membership No. 020562

Shri P.R. VENKETRAMA RAJA Chairman

B. GNANAGURUSAMY Chief Financial Officer **Smt. R. SUDARSANAM** Managing Director

A. ARULPRANAVAM Secretary

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