

## BALANCE SHEET AS AT 31ST MARCH 2023

							₹ in Lakhs
			Note No.	As at 31	-03-2023	As at 31-	03-2022
ASS	SSETS						
(1)	Non	-Current Assets					
	(a)	Property, Plant and Equipment	8	67,651.97		65,329.18	
	(b)	Capital Work-in-progress	9	26,165.79		3,707.86	
	(c)	Investment Property	10	7.29		88.75	
	(d)	Intangible Assets	11	517.43		620.27	
	(e)	Financial Assets					
	( )	Investment in Associates	12	7,042.57		7,042.57	
		Other Investment	13	247.89		2,661.42	
		Loans	14	2,370.00		1,650.00	
		Other Financial Assets	15	2,125.03		773.28	
	(f)	Other Non-Current Assets	16	3,794.62	1,09,922.59	2,415.45	04.000
(2)	٠,	rent Assets			1,09,922.59		84,288.
(4)	(a)	Inventories	17	36,353.00		24,909.33	
	(b)	Financial Assets	17	30,333.00		24,303.33	
	(D)	Trade Receivables	18	15 010 50		10 225 00	
			19	15,919.50 113.65		10,335.98 147.99	
		Cash and Cash Equivalents		509.13			
		Bank Balance other than Cash and Cash Equivalents Other Financial Assets	20 21			513.44	
	(0)	Current Tax Asset (Net)	22	1,049.70 49.10		723.85 240.25	
	(c)		22				40 771
тот		Other Current Assets	23	4,550.76		3,901.13	40,771
		SSETS			1,68,467.43		1,25,060
EQL	JITY 8	R LIABILITIES					
(1)	Equity						
	(a)	Equity Share Capital	24	922.02		860.55	
		Other Equity	25	44,544.70		37,027.15	
	Tota	al Equity			45,466.72		37,887
(2)	Liabilities						
	A)	Non Current Liabilities					
	,	(a) Financial Liabilities					
		(i) Borrowings	26	48,110.75		31,162.79	
		(ii) Lease Liabilities	27	495.82		499.39	
		(b) Deferred Tax Liabilities (Net)	28	4,873.81		4,423.21	
	D١	Current Liabilities	20	4,073.01	53,480.38	7,720.21	36,085
	B)						
		(a) Financial Liabilities					
		(i) Borrowings	29	62,748.62		43,025.97	
		(ii) Lease Liabilities	30	3.57		3.40	
		(iii)Trade Payables	31				
		(a) Total outstanding dues of micro enterprises					
		and small enterprises		185.00		261.25	
		(b) Total outstanding dues of creditors other than					
		micro enterprises and small enterprises		1,302.62		1,552.41	
		(iv) Other Financial Liabilities	32	2,609.01		3,836.27	
		(b) Provisions	33	2,671.51		2,408.36	E4 007
			00		69,520.33		51,087
		QUITY AND LIABILITIES			<u>1,68,467.43</u>		1,25,060
		Accounting Policies, Judgements and Estimates	1-7				
000	accoi	mpanying notes to the financial statements	8-58				

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

A. ARULPRANAVAM Secretary Rajapalayam



## CONSOLIDATED BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2023

Note No.	
ASSETS	58,955.27 40,771.97
(a) Property, Plant and Equipment 9 67,651.97 65,329.18 (b) Capital Work-in-progress 10 26,165.79 3,707.86 (c) Investment Property 11 7.29 88.75 (d) Intangible Assets 12 517.43 620.27 (e) Investment in Associates 12 517.43 620.27 (e) Investment in Associates 13 1,85,747.37 1,81,709.06 (f) Financial Assets 14 247.89 2,661.42 Loans 15 2,370.00 1,650.00 Other Investment Loans 15 2,370.00 1,650.00 Other Financial Assets 16 2,125.03 773.28 (g) Other Non-Current Assets 16 2,125.03 773.28 (g) Inventories 18 36,353.00 24,909.33 773.28 (g) Inventories 19 15,919.50 10,335.98 (g)	40,771.97
(a) Property, Plant and Equipment       9       67,651.97       65,329.18         (b) Capital Work-in-progress       10       26,165.79       3,707.86         (c) Investment Property       11       7.29       88.75         (d) Intangible Assets       12       517.43       620.27         (e) Investment in Associates       13       1,85,747.37       1,81,709.06         (f) Financial Assets       14       247.89       2,661.42         Loans       15       2,370.00       1,650.00         Other Investment       14       2,25.00       1,650.00         Other Financial Assets       16       2,125.03       773.28         (g) Other Non-Current Assets       17       3,794.62       2,88,627.39       2,415.45       2,5         (2) Current Assets       18       36,353.00       24,909.33       24,909.33       24,909.33       24,909.33       24,909.33       24,909.33       24,909.33       10,335.98       2,36       2,309.01       10,335.98       2,36       2,309.01       10,335.98       2,36       1,47.99       1,47.99       1,47.99       1,47.99       1,47.99       1,47.99       1,47.99       1,47.99       1,47.99       1,47.99       1,47.99       1,47.99       1,47.99       1,47.99 </th <th>40,771.97</th>	40,771.97
(b) Capital Work-in-progress	40,771.97
(c) Investment Property       11       7.29       88.75         (d) Intangible Assets       12       517.43       620.27         (e) Investment in Associates       13       1,85,747.37       1,81,709.06         (f) Financial Assets       75       2,370.00       1,650.00         Other Investment       14       247.89       2,661.42         Loans       15       2,370.00       1,650.00         Other Financial Assets       16       2,125.03       773.28         (g) Other Non-Current Assets       17       3,794.62       2,88,627.39       2,415.45       2,5         (2) Current Assets       18       36,353.00       24,909.33       24,909.33       24,909.33       24,909.33       24,909.33       24,909.33       24,909.33       24,909.33       24,909.33       24,00	40,771.97
(d) Intangible Assets       12       517.43       620.27         (e) Investment in Associates       13       1,85,747.37       1,81,709.06         (f) Financial Assets       31       1,85,747.37       1,81,709.06         (f) Financial Assets       14       247.89       2,661.42         Loans       15       2,370.00       1,650.00         Other Financial Assets       16       2,125.03       773.28         (g) Other Non-Current Assets       17       3,794.62       2,88,627.39       2,415.45         (2) Current Assets       18       36,353.00       24,909.33         (b) Financial Assets       19       15,919.50       10,335.98         Cash and Cash Equivalents       20       113.65       147.99         Bank Balance other than Cash and Cash Equivalents       21       509.13       513.44         Other Financial Assets       22       1,049.70       723.85         (c) Current Tax Asset (Net)       23       49.10       240.25         (d) Other Current Assets       24       4,550.76       58,544.84       3,901.13       44         TOTAL ASSETS       2       920.41       858.94       2,99.93         I EQUITY & LIABILITIES       25       920.41	40,771.97
(e) Investment in Associates       13       1,85,747.37       1,81,709.06         (f) Financial Assets       0ther Investment       14       247.89       2,661.42         Loans       15       2,370.00       1,650.00         Other Financial Assets       16       2,125.03       773.28         (g) Other Non-Current Assets       17       3,794.62       2,88,627.39       2,415.45       2,51         (2) Current Assets       18       36,353.00       24,909.33 <td< td=""><td>40,771.97</td></td<>	40,771.97
(f) Financial Assets       Other Investment Loans       14       247.89       2,661.42 Loans       1,650.00 Loans       2,415.45 Loans       2,516.45 Loans       2,661.42 Loans       2,415.45 Loans       2,516.45 Loans       2,661.42 Loans       2,2415.45 Loans       2,516.45 Loans       2,2415.45 Loans       2,516.45 Loans       2,516.45 Loans       2,661.42 Loans       2,661.42 Loans       2,516.45 Loans       2,661.42	40,771.97
Other Investment         14         247.89         2,661.42           Loans         15         2,370.00         1,650.00           Other Financial Assets         16         2,125.03         773.28           (g) Other Non-Current Assets         17         3,794.62         2,88,627.39         2,415.45         2,50           (2) Current Assets         18         36,353.00         24,909.33         24,909.33           (b) Financial Assets         19         15,919.50         10,335.98 <td>40,771.97</td>	40,771.97
Loans   15   2,370.00   1,650.0	40,771.97
Other Financial Assets   16   2,125.03   773.28   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,515.03   2,415.45   2,4171.55	40,771.97
(g) Other Non-Current Assets (a) Inventories (a) Inventories (b) Financial Assets  Trade Receivables Cash and Cash Equivalents Bank Balance other than Cash and Cash Equivalents Other Financial Assets  (c) Current Tax Asset (Net) (d) Other Current Assets  TOTAL ASSETS  EQUITY & LIABILITIES (1) Equity (a) Equity Share Capital (b) Other Equity  Total Equity  Total Equity  Total Equity  (a) Equity  (b) Other Equity  (c) Current Tax Asset (Net) (d) Other Equity (e) Equity  (e) Equity  (f) Equity  (f) Equity  (g) Equity Share Capital (g) Other Equity (g) Equity	40,771.97
(a) Inventories	40,771.97
(a) Inventories	40,771.97
(b) Financial Assets  Trade Receivables Cash and Cash Equivalents Bank Balance other than Cash and Cash Equivalents Other Financial Assets (c) Current Tax Asset (Net) (d) Other Current Assets TOTAL ASSETS I EQUITY & LIABILITIES (1) Equity (a) Equity Share Capital (b) Other Equity Total Equity  Total Equity  (a) Equity  Total Equity  (b) Other Equity  Total Equity  (c) Financial Assets 19 15,919.50 10,335.98 147.99 10,335.98 147.99 10,335.98 147.99 10,335.98 147.99 10,335.98 147.99 10,335.98 147.99 10,335.98 147.99 10,335.98 147.99 10,335.98 147.99 10,335.98 11,365 11,36	
Trade Receivables	
Cash and Cash Equivalents       20       113.65       147.99         Bank Balance other than Cash and Cash Equivalents       21       509.13       513.44         Other Financial Assets       22       1,049.70       723.85         (c) Current Tax Asset (Net)       23       49.10       240.25         (d) Other Current Assets       24       4,550.76       58,544.84       3,901.13       44         TOTAL ASSETS         I EQUITY & LIABILITIES         (1) Equity       25       920.41       858.94         (b) Other Equity       26       2,23,251.11       2,24,171.52       2,11,695.25         Total Equity       2,24,171.52       2,24,171.52       2,11	
Bank Balance other than Cash and Cash Equivalents	
Other Financial Assets       22       1,049.70       723.85         (c) Current Tax Asset (Net)       23       49.10       240.25         (d) Other Current Assets       24       4,550.76       58,544.84       3,901.13       4         TOTAL ASSETS       3,47,172.23       2,99         I EQUITY & LIABILITIES         (1) Equity       25       920.41       858.94         (b) Other Equity       26       2,23,251.11       2,11,695.25         Total Equity       2,24,171.52       2,21	
(c) Current Tax Asset (Net)       23       49.10       240.25         (d) Other Current Assets       24       4,550.76       58,544.84       3,901.13       4         TOTAL ASSETS       3,47,172.23       2,95         I EQUITY & LIABILITIES         (1) Equity       25       920.41       858.94         (b) Other Equity       26       2,23,251.11       2,211,695.25         Total Equity       2,24,171.52       2,21	
(d) Other Current Assets     24     4,550.76     58,544.84     3,901.13     4       TOTAL ASSETS     3,47,172.23     2,99       I EQUITY & LIABILITIES       (1) Equity     25     920.41     858.94       (b) Other Equity     26     2,23,251.11     2,11,695.25       Total Equity     2,24,171.52     2,24,171.52     2,11	
TOTAL ASSETS 3,47,172.23 2,99  I EQUITY & LIABILITIES  (1) Equity  (a) Equity Share Capital 25 920.41 858.94 (b) Other Equity 26 2,23,251.11 2,11,695.25 Total Equity 2,24,171.52 2,11	
EQUITY & LIABILITIES	<u>99,727.2</u> 4
(1) Equity       (a) Equity Share Capital       25       920.41       858.94         (b) Other Equity       26       2,23,251.11       2,24,171.52       2,11,695.25       2,11	
(a) Equity Share Capital       25       920.41       858.94         (b) Other Equity       26       2,23,251.11       2,11,695.25         Total Equity       2,24,171.52       2,24,171.52	
(a) Equity Share Capital       25       920.41       858.94         (b) Other Equity       26       2,23,251.11       2,11,695.25         Total Equity       2,24,171.52       2,24,171.52	
(b) Other Equity 26 2,23,251.11 2,11,695.25 2,11,695.25 2,11	
Total Equity 2,24,171.52 2,13	
	12,554.19
A) Non Current Liabilities	
·	
(a) Financial Liabilities	
(i) Borrowings 27 <b>48,110.75</b> 31,162.79	
(ii) Lease Liabilities 28 <b>495.82</b> 499.39	
(b) Deferred Tax Liabilities (Net) 29 4,873.81 53,480.38 4,423.21	36,085.39
B) Current Liabilities	00,000.00
(a) Financial Liabilities	
(i) Borrowings 30 <b>62,748.62</b> 43,025.97	
(ii) Lease Liabilities 31 3.57 3.40	
(iii)Trade Payables 32	
(a) Total outstanding dues of micro enterprises	
and small enterprises 185.00 261.25	
(b) Total outstanding dues of creditors other than	
micro enterprises and small enterprises 1,302.62 1,552.41	
(iv) Other Financial Liabilities 33 <b>2,609.01</b> 3,836.27	
	51,087.66
	99,727.24
Significant Accounting Policies, Judgments and Estimates 1 - 8	
See accompanying notes to the financial statements. 9 - 58	
As per our report annexed	
For N.A. JAYARAMAN & CO. For SRSV & ASSOCIATES Shri P.R. VENKETRAMA RAJA Smt. P.V. NIRMAL	ΜΑΡΔ.ΙΙ
Chartered Accountants Charrent Accountants Chairman Managing Director	
Firm Registration No. 001310S Firm Registration No. 015041S (DIN: 00331406) (DIN: 00474960)	
Rajapalayam Rajapalayam Rajapalayam	
R. PALANIAPPAN P. SANTHANAM B. GNANAGURUSAMY A. ARULPRANAN	
	<b>NAV</b>
Partner Chief Financial Officer Secretary	AVAM
Partner Partner Chief Financial Officer Secretary Membership No. 205112 Membership No. 018697 Rajapalayam Rajapalayam Chennai Chennai	AVAM