



## BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2022

		Note No.	(₹ in Lakhs)	
			As at 31-03-2022	As at 31-03-2021
<b>I ASSETS</b>				
<b>(1) Non-Current Assets</b>				
(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			
	<i>Investment in Associates</i>	12	7,042.57	7,107.27
	<i>Other Investment</i>	13	2,661.42	2,640.49
	<i>Loans</i>	14	1,650.00	950.00
	<i>Other Financial Assets</i>	15	773.28	937.08
(f)	Other Non-Current Assets	16	<u>2,415.45</u>	<u>1,085.37</u>
			<b>84,288.78</b>	69,945.52
<b>(2) Current Assets</b>				
(a)	Inventories	17	24,909.33	12,986.74
(b)	Financial Assets			
	<i>Trade Receivables</i>	18	10,335.98	7,681.04
	<i>Cash and Cash Equivalents</i>	19	147.99	48.15
	<i>Bank Balance other than Cash and Cash Equivalents</i>	20	513.44	517.87
	<i>Other Financial Assets</i>	21	723.85	1,627.16
(c)	Current Tax Asset	22	240.25	124.47
(d)	Other Current Assets	23	<u>3,901.13</u>	<u>2,353.13</u>
			<b>40,771.97</b>	25,338.56
<b>TOTAL ASSETS</b>			<u><b>1,25,060.75</b></u>	<u><b>95,284.08</b></u>
<b>II EQUITY &amp; LIABILITIES</b>				
<b>(1) Equity</b>				
(a)	Equity Share Capital	24	860.55	737.62
(b)	Other Equity	25	<u>37,027.15</u>	<u>26,403.03</u>
	<b>Total Equity</b>		<b>37,887.70</b>	27,140.65
<b>(2) Liabilities</b>				
A)	Non Current Liabilities			
(a)	Financial Liabilities			
	<i>(i) Borrowings</i>	26	31,162.79	30,182.87
	<i>(ii) Lease Liabilities</i>	27	499.39	-
(b)	Deferred Tax Liabilities (Net)	28	<u>4,423.21</u>	<u>600.77</u>
			<b>36,085.39</b>	30,783.64
B)	Current Liabilities			
(a)	Financial Liabilities			
	<i>(i) Borrowings</i>	29	43,025.97	31,663.08
	<i>(ii) Lease Liabilities</i>	30	3.40	-
	<i>(iii) Trade Payables</i>	31		
	<i>(a) Total outstanding dues of micro enterprises and small enterprises</i>		261.25	224.49
	<i>(b) Total outstanding dues of creditors other than micro enterprises and small enterprises</i>		1,552.41	1,231.35
	<i>(iv) Other Financial Liabilities</i>	32	3,836.27	2,732.41
(b)	Provisions	33	<u>2,408.36</u>	<u>1,508.46</u>
			<b>51,087.66</b>	37,359.79
<b>TOTAL EQUITY AND LIABILITIES</b>			<u><b>1,25,060.75</b></u>	<u><b>95,284.08</b></u>
	Significant Accounting Policies, Judgements and Estimates	1-7		
	See accompanying notes to the financial statements	8-58		

As per our report annexed

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

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

**Shri P.R. VENKETRAMA RAJA**  
Chairman

**Smt. R. SUDARSANAM**  
Managing Director

**R. PALANIAPPAN**  
Partner  
Membership No. 205112

**R. SUBBURAMAN**  
Partner  
Membership No. 020562

**B. GNANAGURUSAMY**  
Chief Financial Officer

**A. ARULPRANAVAM**  
Secretary

RAJAPALAYAM  
25<sup>th</sup> May, 2022



## CONSOLIDATED BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2022

	Note No.	As at 31-03-2022	As at 31-03-2021
(₹ in Lakhs)			
<b>I ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant and Equipment	9	65,329.18	55,775.36
(b) Capital Work-in-progress	10	3,707.86	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	1,68,989.54
(f) Financial Assets			
<i>Other Investment</i>	14	2,661.42	2,640.49
<i>Loans</i>	15	1,650.00	950.00
<i>Other Financial Assets</i>	16	773.28	937.08
(g) Other Non-Current Assets	17	<u>2,415.45</u>	1,085.37
		<b>2,58,955.27</b>	<b>2,31,827.79</b>
<b>(2) Current Assets</b>			
(a) Inventories	18	24,909.33	12,986.74
(b) Financial Assets			
<i>Trade Receivables</i>	19	10,335.98	7,681.04
<i>Cash and Cash Equivalents</i>	20	147.99	48.15
<i>Bank Balance other than Cash and Cash Equivalents</i>	21	513.44	517.87
<i>Other Financial Assets</i>	22	723.85	1,627.16
(c) Current Tax Asset	23	240.25	124.47
(d) Other Current Assets	24	<u>3,901.13</u>	2,353.13
		<b>40,771.97</b>	<b>25,338.56</b>
<b>TOTAL ASSETS</b>		<b><u>2,99,727.24</u></b>	<b><u>2,57,166.35</u></b>
<b>II EQUITY &amp; LIABILITIES</b>			
<b>(1) Equity</b>			
(a) Equity Share Capital	25	858.94	736.01
(b) Other Equity	26	<u>2,11,695.25</u>	1,88,286.91
<b>Total Equity</b>		<b>2,12,554.19</b>	<b>1,89,022.92</b>
<b>(2) Liabilities</b>			
<b>A) Non Current Liabilities</b>			
<b>(a) Financial Liabilities</b>			
<i>(i) Borrowings</i>	27	31,162.79	30,182.87
<i>(ii) Lease Liabilities</i>	28	499.39	-
(b) Deferred Tax Liabilities (Net)	29	<u>4,423.21</u>	600.77
		<b>36,085.39</b>	<b>30,783.64</b>
<b>B) Current Liabilities</b>			
<b>(a) Financial Liabilities</b>			
<i>(i) Borrowings</i>	30	43,025.97	31,663.08
<i>(ii) Lease Liabilities</i>	31	3.40	-
<i>(iii) Trade Payables</i>	32		
<i>(a) Total outstanding dues of micro enterprises and small enterprises</i>		261.25	224.49
<i>(b) Total outstanding dues of creditors other than micro enterprises and small enterprises</i>		1,552.41	1,231.35
<i>(iv) Other Financial Liabilities</i>	33	3,836.27	2,732.41
(b) Provisions	34	<u>2,408.36</u>	1,508.46
		<b>51,087.66</b>	<b>37,359.79</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b><u>2,99,727.24</u></b>	<b><u>2,57,166.35</u></b>
Significant Accounting Policies, Judgments and Estimates	1 - 8		
See accompanying notes to the financial statements.	9 - 59		

As per our report annexed

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

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

**Shri P.R. VENKETRAMA RAJA**  
Chairman

**Smt. R. SUDARSANAM**  
Managing Director

**R. PALANIAPPAN**  
Partner  
Membership No. 205112

**R. SUBBURAMAN**  
Partner  
Membership No. 020562

**B. GNANAGURUSAMY**  
Chief Financial Officer

**A. ARULPRANAVAM**  
Secretary

RAJAPALAYAM  
25<sup>th</sup> May, 2022