

PORT CITY NIDHI LIMITED
TUTICORIN

BALANCE SHEET AS AT MARCH 31, 2025

(In Lakhs)

PARTICULARS	NOTE	As at 31st March 2025	As at 31st March 2024
I. Assets:			
(1) Financial Asset			
(a) Cash and Cash Equivalents	6	2,078.12	1,391.70
(b) Bank Balance other than (a) above	7	1,889.88	3,056.69
(c) Loans	8	28,036.20	25,589.89
(d) Other Financial assets	9	2,015.97	439.75
(2) Non-Financial Assets			
(a) Deferred tax assets (Net)	10	8.40	4.88
(b) Property Plant and Equipment	11	2,093.31	2,158.04
(c) Capital work in Progress	12	0.00	0.00
(d) Right of Use Asset	13	0.00	0.00
(e) Other Intangible Assets	14	0.00	0.00
(f) Other Non Financial assets	15	107.46	119.53
Total Assets		36,229.35	32,760.49
II. Liabilities & Equity			
Liabilities			
(1) Financial Liabilities			
(a) Deposits	16	32,566.12	29,347.90
(b) Other financial liabilities	17	1,374.06	1,393.90
(2) Non Financial Liabilities			
(a) Provisions	18	90.11	84.22
(b) Other Non Financial Liabilities	19	0.00	0.00
(3) Equity			
(a) Equity Share Capital	20	740.00	737.78
(b) Other Equity*		1,459.06	1,196.67
Total Liabilities and Equity		36,229.35	32,760.49

Material Accounting Policies 1-5

See accompanying Notes forming part of the financial statements. 6-41

*Refer statement of changes in equity

SUBJECT TO OUR REPORT OF EVEN DATE ANNEXED

FOR & ON BEHALF OF THE BOARD

For Gokulan & Associates

Chartered Accountants

FRN: 010394S

S. RAGAVENDRA SAKTHIRAM

Managing Director

(DIN: 02657547)

S. SHANTHI

Director

(DIN: 01729712)

(GOKULAN M. RAJAN)

Proprietor

M.No. 204493

UDIN: 25204493BMIAOB9460

CS. VAIBHAV SHARMA

COMPANY SECRETARY

M.No. 57838

Date: 05-09-2025

Place: Tuticorin

PORT CITY NIDHI LIMITED
TUTICORIN

Statement of Profit and Loss for the year ended March 31, 2025 (Continue...)

(In Lakhs)

PARTICULARS	NOTE	As at 31st March 2025	As at 31st March 2024
Revenue from operations			
(i) Interest income	21	4,332.53	3,913.44
(ii) Fees and Commission Income	22	5.35	4.30
(iii) Net gain on fair value changes	23	0.00	0.00
(I) Total Revenue from operations		4,337.88	3,917.75
(II) Other Income	24	179.21	115.97
(III) Total Income (I+II)		4,517.09	4,033.72
Expenses			
(i) Finance Costs	25	3,376.81	2,991.57
(ii) Net Loss on Fair Value Changes	26	0.00	0.00
(iii) Employee Benefits Expenses	27	375.00	353.76
(iv) Depreciation, amortization and impairment	28	45.19	42.26
(v) Other expenses	29	388.22	328.66
(IV) Total Expenses (IV)		4,185.22	3,716.24
(V) Profit/ (loss) before exceptional items and tax (III-IV)		331.87	317.48
(VI) Exceptional items - Provision & Contingencies		0.00	0.00
(VII) Profit/ (loss) before tax (V -VI)		331.87	317.48
(VIII) Tax Expense :			
(1) Current tax	30	73.25	75.00
(2) Short provision of earlier years		0.00	0.00
(3) Excess provision of earlier years		-0.25	-4.00
(4) Deferred Tax	10	-3.53	-1.21
(IX) Profit/ (loss) for the period (VII-VIII)		262.39	247.69
(X) Other Comprehensive Income			
(A) (i) Items that will not be reclassified to profit or loss (Specify items and amounts)			
(a) Gain/(Loss) on Revaluation of Land and Building		0.00	0.00
(b) Actuarial gains/(Loss) on post retirement benefit plans		-	-
(c) Return on Plan assets, excluding amount included in net interest on the net defined benefit liability/ (asset)			
(d) Additional Deferred Tax on account of items that will not be reclassified to Profit & Loss		-	-
(I) Income tax relating to items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
Subtotal (A)		0.00	0.00

**PORT CITY NIDHI LIMITED
TUTICORIN**

Statement of Profit and Loss for the year ended March 31, 2025

(In Lakhs)

PARTICULARS	NOTE	As at 31st March 2025	As at 31st March 2024
(B) (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Subtotal (B)		0.00	0.00
Other Comprehensive Income (A + B)		0.00	0.00
(XI) Total Comprehensive Income for the period (IX + X)		262.39	247.69
(XII) Earnings per equity share (for continuing operations)			
Basic (Rs.)	31	3.55	3.36
Diluted (Rs.)	31	3.55	3.36
(XIII) Earnings per equity share (for continuing and discontinued operations)			
Basic (Rs.)	31	3.55	3.36
Diluted (Rs.)	31	3.55	3.36

SUBJECT TO OUR REPORT OF EVEN DATE ANNEXED

FOR & ON BEHALF OF THE BOARD

For Gokulan & Associates
Chartered Accountants
FRN: 010394S

(GOKULAN M. RAJAN)
Proprietor
M.No. 204493
UDIN: 25204493BMIAOB9460

Date: 05-09-2025
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