

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

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For Gokulan & Associates
Chartered Accountants
FRN: 010394S

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Managing Director
(DIN: 02657547)

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

CS. VAIBHAV SHARMA
COMPANY SECRETARY
M.No. 57838

Date: 05-09-2025

Place: Tuticorin

**PORT CITY NIDHI LIMITED
TUTICORIN**

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(In Lakhs)

PARTICULARS	31.03.2025	31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax & Exceptional Item	331.87	317.48
Adjustments for:		
Depreciation and amortization expenses	45.19	42.26
Loss / Gain (-) on sale of Fixed Assets	-45.82	-12.50
Changes in operating assets and liabilities:		
(Increase)/decrease in Financial Assets	-4,022.52	-1,627.37
(Increase)/decrease in Non Financial Assets	8.54	-42.66
Increase/(decrease) in Financial Liabilities	3,209.66	2,650.54
Increase/(decrease) in Non Financial Liabilities	0.00	0.00
Increase/(decrease) in provisions	5.89	2.81
Net cash (used in) operating activities before taxes	-467.18	1,330.56
Income Taxes paid, Net of Refund	-69.48	-69.79
Net cash (used in) operating activities	-536.66	1,260.77
Cash flow from investing activities		
Purchase of property, plant and equipment (including intangible assets and intangible assets under development)	-55.34	-35.13
Proceeds from sale of Assets	120.70	12.67
Movement in Bank balances other than cash and cash equivalents	1,166.81	-1,194.10
Net cash (used in) investing activities	1,232.17	-1,216.57
Cash flow from financing activities		
Dividend paid	0.00	0.00
Proceeds / (Repayment) on Borrowings from Bank	-11.30	586.90
Proceeds on Issue of share capital	2.21	4.76
Net cash generated from financing activities	-9.09	591.66
Net increase in cash and cash equivalents	686.42	635.86
Cash and cash equivalents at the beginning of the period	1,391.70	755.84
Cash and cash equivalents at the end of the period (refer note 6)	2,078.12	1,391.70
Note : Cash and cash equivalents at the end of the period as per balance sheet	2,078.12	1,391.70

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)

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

CS. VAIBHAV SHARMA
COMPANY SECRETARY
M.No. 57838

Date: 05-09-2025
Place: Tuticorin

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2025

(In Lakhs)

A. EQUITY SHARE CAPITAL

1. Current Reporting period

Balance as at 01.04.2024	Changes in Equity Share Capital due to prior period errors	Restated balance as at April 1, 2024	Changes in equity share capital during the year	Balance as at 31.03.2025
737.78	-	737.78	2.21	740.00

2. Pervious Reporting period

Balance as at 01.04.2023	Changes in Equity Share Capital due to prior period errors	Restated balance as at April 1, 2023	Changes in equity share capital during the year	Balance as at 31.03.2024
733.03	-	733.03	4.76	737.78

B. OTHER EQUITY

1. Current Reporting Period Particulars	Reserves and Surplus			Items of other comprehensive income		Total
	Share Application Money Pending Allotment	General Reserves	Retained earnings	Revaluation Surplus	Other items of Other Comprehensive Income	
Balance as at 31.03.2024	0.00	1095.14	101.53	0.00	0.00	1196.67
Changes in accounting policy/prior period errors	-	-	-	-	-	-
Reinstated Balance as on 01.04.2024	0.00	1095.14	101.53	0.00	0.00	1196.67
Profit for the year after Income Tax	-	-	262.39	-	-	262.39
Change in fair value of Building	-	-	-	0.00	-	0.00
Re-measurement of defined benefit plans	-	-	-	-	-	-
Income tax on OCI	-	-	-	-	0.00	0.00
Total Comprehensive Income for the period	0.00	0.00	262.39	0.00	0.00	262.39
Transfer to/from retained earnings	-	250.00	-250.00	-	-	0.00
Shares Allotted during the year	0.00	-	-	-	-	0.00
Share Application money received during the year	0.00	-	-	-	-	0.00
Balance as at 31.03.2025	0.00	1345.14	113.92	0.00	0.00	1459.06

2. Previous Reporting Period Particulars	Reserves and Surplus			Items of other Comprehensive Income		Total
	Share Application Money Pending Allotment	General Reserves	Retained earnings	Revaluati on Surplus	Other items of Other Comprehensiv e Income	
Balance as at 31.03.2023	0.00	855.14	93.84	0.00	0.00	948.98
Changes in accounting policy/prior period errors	-	-	-	-	-	-
Reinstated Balance as on 01.04.2023	0.00	855.14	93.84	0.00	0.00	948.98
Profit for the year after Income Tax	-	-	247.69	-	-	247.69
Re-measurement of defined benefit plans	-	-	-	-	0.00	0.00
Income tax on OCI	-	-	-	-	0.00	0.00
Total Comprehensive Income for the period	0.00	0.00	247.69	0.00	0.00	247.69
Transfer to/from retained earnings	-	240.00	-240.00	-	-	0.00
Shares Allotted during the year	0.00	-	-	-	-	0.00
Share Application money received during the year pending allotment	0.00	-	-	-	-	0.00
Balance at the 31.03.2024	0.00	1095.14	101.53	0.00	0.00	1196.67

Note 6 : Cash and Cash Equivalents

S.No.	PARTICULARS	31.03.2025	31.03.2024
(a)	Cash and Postage on Hand	226.65	252.89
(b)	Balances with banks (of the nature of cash and cash equivalents)		
	In Current Accounts	271.67	118.45
	In Fixed Deposits (maturing within a period of three months)	1,579.80	1,020.36
	Total	2,078.12	1,391.70

Note 7 : Bank Balance other than Cash and Cash Equivalents

S.No.	PARTICULARS	31.03.2025	31.03.2024
(a)	Fixed deposits with bank (maturing after period of three months but less than 12 months)	1,889.88	3,056.69
(b)	Balance in escrow accounts		
	For Share Application Money	0.00	0.00
	Unpaid Dividend Account	0.00	0.00
	Total	1,889.88	3,056.69

Note 8 : Loans (Carried at Amortized Cost)

S.No.	PARTICULARS	31.03.2025	31.03.2024
		Amortized cost	Amortized cost
	Loans		
(A)			
(i)	Jewel Loans	13,114.63	11,505.18
(ii)	Simple Loan	-	-
(iii)	Other Pledge Loan	-	-
(iv)	Decreed Loans	-	-
(v)	Loan to employees	25.68	18.93
(vi)	Loan on deposits	1,407.86	1,502.53
(vii)	Secured Loan	13,488.02	12,563.26
	Total (A) - Gross	28,036.20	25,589.89
	Less: Impairment loss allowance	0.00	0.00
	Total (A) - Net	28,036.20	25,589.89

(B)		31.03.2025	31.03.2024
(i)	Secured by tangible assets		
	- Gold Loan	13,114.63	11,505.18
	- Covered by Deposits	1,407.86	1,502.53
	- Secured Loans	13,488.02	12,563.26
(ii)	Unsecured		
	- Staff Loan	25.68	18.93
	Total (B) - Gross	28,036.20	25,589.89
	Less: Impairment loss allowance	0.00	0.00
	Total (B)- Net	28,036.20	25,589.89
(C)			
(I)	Loans in India	-	-
(i)	Public Sector	-	-
(ii)	Others - retail	28,036.20	25,589.89
	Total (C) - Gross	28,036.20	25,589.89
	Less: Impairment loss allowance	0.00	0.00
	Total (C) (I) - Net	28,036.20	25,589.89
(II)	Loans outside India	-	-
	Less: Impairment loss allowance	-	-
	Total (C)(II) - Net	-	-
	Total (C) - Net	28,036.20	25,589.89

NOTE 9 : Other Financial Assets

S.No.	PARTICULARS	31.03.2025	31.03.2024
(a)	Interest accrued on loan portfolio (Secured, considered good)	-	-
(b)	Interest accrued on fixed deposits and investment	-	-
(c)	Bank deposits with original maturity exceeding 12 months	1,943.28	366.07
(d)	Deposits with Govt Departments	2.37	2.37
(e)	Staff Advance	-	-
(f)	Rental Advance	70.31	71.31
(g)	Prepaid Staff Welfare	-	-
	Total	2,015.97	439.75

NOTE 10 : Deferred Tax Assets

	PARTICULARS	Deferred Tax Assets 31.03.2025	Deferred Tax Liabilities 31.03.2025	Income Statement 2024-25	OCI 2024-25
(a)	Timing difference : Property, plant and equipment	-	-	-	-
(b)	Impairment allowance for financial assets	-	-	-	-
(c)	Remeasurement gain / (loss) on defined benefit plan	-	-	-	-
(d)	Debt instrument measured at amortised cost	-	-	-	-
(e)	Financial assets measured at amortised cost	-	-	-	-
(f)	Revaluation gain on property, plant and equipment	-	-	-	-
(g)	Right of Use Assets	-	-	-	-
(h)	Other Reversals	8.40	-	-	-
	Total	8.40	0.00	0.00	0.00

	PARTICULARS	Deferred Tax Assets 31.03.2024	Deferred Tax Liabilities 31.03.2024	Income Statement 2023-24	OCI 2023-24
(a)	Timing difference : Property, plant and equipment	-	-	-	-
(b)	Impairment allowance for financial assets	-	-	-	-
(c)	Remeasurement gain / (loss) on defined benefit plan	-	-	-	-
(d)	Debt instrument measured at amortised cost	-	-	-	-
(e)	Financial assets measured at amortised cost	-	-	-	-
(f)	Revaluation gain on property, plant and equipment	-	-	-	-
(g)	Right of Use Assets	-	-	-	-
(h)	Other Reversals	4.88	-	-	-
	Total	4.88	0.00	0.00	0.00

Note 11 : Property Plant and Equipment

Particulars	Land - Freehold	Buildings	Furniture and Fixtures	Computer Equipment	Plant and Equipment	Vehicles	Total
Cost:							
At 31 March, 2024	1,184.81	935.39	253.72	55.03	33.46	73.15	2,535.56
Additions / Reclassification	45.86	0.66	3.79	4.19	0.84	0.00	55.34
Disposals	74.88	0.00	0.00	0.00	0.00	0.00	74.88
*Change in Fair value of Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
At 31 March, 2025	1,155.78	936.05	257.51	59.22	34.31	73.15	2,516.02
Accumulated Depreciation:							
At 31 March, 2024	0.00	99.28	178.99	46.54	19.68	33.03	377.52
Depreciation charge for the year 2025	0.00	5.74	24.28	3.46	3.02	8.69	45.19
Reclassification*	-	-	-	-	-	-	-
Disposals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
At 31 March, 2025	0.00	105.02	203.27	50.00	22.70	41.72	422.71
Carrying Amount							
At 31 March, 2024	1,184.81	836.11	74.73	8.48	13.79	40.12	2,158.04
At 31 March, 2025	1,155.78	831.03	54.24	9.22	11.61	31.43	2,093.31

Note 12 : Capital Work in Progress

PARTICULARS	Amount in Capital WIP for the period of				
	Less than 1 Year	1 to 2 Years	2 to 3 Years	More than 3 years	Total
(a) Project in Progress	0	0	0	0	0
(b) Project Temporarily Suspended	0	0	0	0	0
(c) Software	0	0	0	0	0
(d) Buildings and Fittings	0	0	0	0	0
Total	0.00	0.00	0.00	0.00	0.00

Note 13 : Right of Use - Assets

Particulars	Rs.
GROSS BLOCK AT COST	
As at 01.04.2024	0.00
Reclassified on account of adoption of IND AS 116	
Additions	0.00
Deductions	0
As at 31.03.2025	0.00
Depreciation	
Upto March 31,2024	0.00
Additions	0.00
Deductions	0
As at 31.03.2025	0.00
Carrying Amount	
At 31 March, 2024	0.00
At 31 March, 2025	0.00

Note 14 : Intangible Assets

Particulars	Rs.
Gross block-at cost	
As at March 31,2024	0.00
Additions	0.00
Disposals	0
As at March 31, 2025	0.00
Accumulated amortisation	
As at March 31,2024	0.00
Charge for the year	0.00
Disposals	0
As at March 31, 2025	0.00
Carrying Amounts	
At 31 March, 2024	0.00
At 31 March, 2025	0.00

Note 15 : Other Non Financial Assets

	PARTICULARS	31.03.2025	31.03.2024
(a)	Group Insurance EDLI Prepaid	-	-
(b)	Prepaid Expenses	-	-
(c)	Income Tax paid under protest	-	-
(d)	Provision for Bad & Doubful Debts	-	16.92
(e)	Rent Receivable	5.20	1.89
(f)	Stock of stationery & forms	6.30	5.82
(g)	TDS Receivable	95.96	94.90
(h)	Other Advances	-	-
(i)	IND AS Prepaid Asset	-	-
	Total	107.46	119.53

Note 16 : Deposits

	PARTICULARS	31.03.2025	31.03.2024
	At Amortised Cost		
(a)	Fixed Deposits	28,483.54	25,841.14
(b)	Recurring Deposits	898.60	799.70
(c)	Savings Deposits	3,183.97	2,707.06
	Total	32,566.12	29,347.90

Note 17 : Other Financial Liabilities

	PARTICULARS	31.03.2025	31.03.2024
(a)	Unclaimed dividend	-	-
(b)	Borrowings from Bank		
	- Yes Bank (Car Loan)	13.49	17.98
	- Union bank (Bike Loan)	0.00	0.89
	- City Union Bank (Loan against Deposit)	442.34	257.69
	- TMB (Loan against Deposit)	729.91	920.48
(b)	Interest accrued but not due on deposits	65.53	55.96
(c)	Statutory Dues Payable	15.00	13.07
(d)	Auction surplus payable	-	-
(e)	Rent advances	103.25	73.30
(f)	Creditors for Supplies/expenses	4.54	3.54
(g)	Lease Liability	-	-
(h)	Advances received	0.00	51.00
	Total	1,374.06	1,393.90

Note 18 : Provisions

	PARTICULARS	31.03.2025	31.03.2024
(a)	Provision against mortgage loans	4.90	0.00
(b)	Provision for Employee benefits	0.00	0.00
(c)	Provision for Current year Tax	73.25	75.00
(d)	Provision for Jewel Loan under Litigation	-	-
(e)	Other Provisions	-	-
	(i) Provisions for others	11.96	9.22
	Total	90.11	84.22

Movement of provisions other than employee benefits during the year:

	PARTICULARS	Litigation	Other Assets	Total
	At 31 March, 2024	0	0	0
	Provided/settled during the year	0	0	0
	Provision for Current Year	0	0	0
	At 31 March, 2025	0.0	0.00	0.00

Note 19 : Other Non-Financial Liabilities

	PARTICULARS	31.03.2025	31.03.2024
(a)	Other Liabilities	0	0
(b)	IND AS Outstanding Liability	0	0
	Total	0.00	0.00

Note 20 : Equity Share Capital**(In lakhs)**

PARTICULARS	31.03.2025	31.03.2024
Authorised		
70,00,000 'A' Class Equity Shares of Rs.10 each (70,00,000)	700.00	700.00
5,00,000 'B' Class Equity Shares of Rs.10 each (5,00,000)	50.00	50.00
	750.00	750.00
Issued, Subscribed and Fully paid-up		
69,00,000 'A' Class Equity Shares of Rs.10 each fully paid up	690.00	690.00
4,99,957 'B' Class Equity Shares of Rs.10 each fully paid up	50.00	47.78
Total	740.00	737.78

a) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the year

PARTICULARS	No. (In Lakhs)	Rs. (In Lakhs)
As at 1 April,2020	61.73	616.70
Issued during the year	10.44	104.96
As at 31st March 2021	72.17	721.67
Issued during the year	0.30	3.01
As at 31 March 2022	72.47	724.68
Issued during the year	0.83	8.35
As at 31 March 2023	73.30	733.03
Issued during the year	0.48	4.76
As at 31 March 2024	73.78	737.78
Issued during the year	0.22	2.21
As at 31 March 2025	74.00	740.00

b) Details of shareholders holding more than 5% shares in the Company as on 31.03.2025

PARTICULARS	No. of shares	% of total shareholding
Sri. J. Suriyamurthy	4,04,950	5.47
Sri. S. Ragavendra Sakthiram	3,72,700	5.04
Smt. R. Jenitha	3,76,800	5.09

c) Shareholding of Promoters as on 31.03.2025

S.No.	PARTICULARS	No. of shares	% of total shareholding
1	J. Suriyamurthy	4,04,950	5.47
2	S. Shanthi	3,61,300	4.88
3	S. Ragavendra Sakthiram	3,72,700	5.04
4	S. Vigneswara Vijayaram	3,33,900	4.51
5	S.T. Alaguvel	500	0.01
6	R. Jenitha	3,76,800	5.09
7	V. Abinaya	3,28,100	4.43
8	S. Satheesh Ramkumar	500	0.01
9	R. Iswaryabai	500	0.01
	TOTAL	21,79,250	29.45

Revenue from Operations**Note 21 : Interest income**

	PARTICULARS	31.03.2025	31.03.2024
	On financial assets measured at amortised cost:		
(a)	Interest on gold loans, Loan against deposits & Secured Loans	3,982.85	3,613.29
(b)	Interest on deposits with banks	349.68	300.15
	Total	4,332.53	3,913.44

Note 22 : Fees and Commission Income

	PARTICULARS	31.03.2025	31.03.2024
(a)	Service Charges	5.35	4.30
	Total	5.35	4.30

Note 23 : Net gain on Fair Value Changes

	PARTICULARS	31.03.2025	31.03.2024
	Net gain on financial instruments at fair value through Amortized cost		
	- On Financial Instruments designated at Amortized Cost	0	0
	- On Change in Impairment loss allowance	-	-
	Total net gain on fair value changes (A)	0	0
	Fair value changes:		
	- Unrealized	0	0
	Total net gain on fair value changes (B)	0.00	0.00

Note 24 : Other Income

	PARTICULARS	31.03.2025	31.03.2024
(a)	Net gain/ (loss) on derecognition of property, plant and equipment	45.82	12.50
(b)	Provisions no longer required written back	-	-
(c)	Other income		
	Rental Income - Taxable	130.04	101.27
	Rental Income - Non Taxable	2.55	2.20
	Interest on IT Refund	0.81	0.00
	Total	179.21	115.97

Note 25 : Finance Costs

	PARTICULARS	31.03.2025	31.03.2024
	On financial liabilities measured at amortised cost:		
(a)	Interest on deposits	3,221.76	2,848.01
(b)	Interest on Bank borrowings	155.06	143.56
(c)	Finance Costs on Lease Liability	0.00	0.00
	Total	3,376.81	2,991.57

Note 26 : Net Loss on fair value changes

	PARTICULARS	31.03.2025	31.03.2024
	- On Financial Instruments designated at Amortized Cost	0	0
	- On Change in impairment loss allowance	-	-
	Total net loss on fair value changes (A)	0.00	0.00
	Fair value changes :		
	Unrealised	0	0
	Total net loss on fair value changes (B)	0.00	0.00

Note 27 : Other expenses

	PARTICULARS	31.03.2025	31.03.2024
(a)	Salaries and wages	361.06	326.78
(b)	Contribution to provident and other funds	13.36	15.18
(c)	Staff welfare expenses	0.58	11.80
	Total	375.00	353.76

Note 28 : Depreciation, Amortization and Impairment

	PARTICULARS	31.03.2025	31.03.2024
(a)	Depreciation of tangible assets	45.19	42.26
(b)	Depreciation of Investment property	-	-
(c)	Amortisation of intangible assets	0	0
(d)	Depreciation on Right-of-Use Assets	0	0
	Total	45.19	42.26

Note 29 : Other expenses

	PARTICULARS	31.03.2025	31.03.2024
(a)	Energy Costs	15.96	15.16
(b)	Repairs and maintenance		
	- Vehicles	0.20	2.78
	- Others	42.01	41.36
(c)	Rates and Taxes	25.49	21.40
(d)	Printing and Stationery	35.71	31.26
(e)	Postage and telegram	4.29	4.17
(f)	Rent for company premises	75.81	67.83
(g)	Telephone charges	14.62	13.21
(h)	Meeting Expenses	6.48	1.17
(i)	Director & KMP's fees, allowances and expenses	37.19	35.13
(j)	Auditor's fees and expenses - Refer Note (i)	1.00	0.89
(k)	Internal Auditing expenses	5.99	5.48
(l)	Insurance	14.64	12.82
(m)	Professional charges	4.90	0.00
(n)	Bank Charges	1.26	0.76
(o)	Travelling Expenses	66.39	49.78
(p)	Donations	1.97	1.00
(q)	Bad & Doubtful debts written off	4.90	0.00
(r)	Loss on sale of assets	0.00	0.00
(s)	Other expenditure	29.42	24.46
	Total	388.22	328.66

Note (i)

	Payment to auditors as	31.03.2025	31.03.2024
a)	Statutory Audit	1.00	0.89
b)	For taxation matters	-	-
c)	For company law matters	-	-
d)	For other services	-	-
e)	For reimbursement of expenses	-	-
	Total	1.00	0.89

Note (ii) - Details of CSR expenditure as a part of Note 29(m) above :

Details of CSR expenditure	31.03.2025	31.03.2024
a) Gross Amount required to be spent by the Company during the year	0	0
b) Amount spent during the year ended 31st March 2024	0	0
i) Construction/acquisition of any asset	-	-
- In Cash	-	-
- Yet to be paid Cash	-	-
ii) On purpose other than (i) above	-	-
- In Cash	0	0
- Yet to be paid Cash	-	-
Total	0.00	0.00

Note 30 : Income Tax

PARTICULARS	31.03.2025	31.03.2024
Current tax	73.25	75.00
Adjustment in respect prior period taxes	-0.25	-4.00
Deferred tax relating to origination and reversal of temporary differences	-3.53	-1.21
Income tax expense reported in statement of profit and loss	69.48	69.79
Income tax recognised in other comprehensive income (OCI)	-	-
Deferred tax related to items recognised in OCI during the period:	-	-
Remeasurement of defined benefit plans	-	-
Income tax charged to OCI	-	-
Current tax	-	-
Deferred tax	-	-
Profit before tax as per IND AS	331.87	317.48
Add: Ind AS Adjustments on profit before tax	0.00	0.00
Profit before tax for computation	331.87	317.48
Allowances / disallowances (Net)	-150.26	-103.72
Adjusted profit before tax for income tax	181.60	213.76
Current tax as per Books (Effective rate of 25.17%)	73.25	75.00
Adjustment of earlier year taxes	-	-
Total tax as given in Books	73.25	75.00

Note 31 : EARNINGS PER SHARE

PARTICULARS	31.03.2025	31.03.2024
Net profit for calculation of basic earnings per share (Rs. In Lakhs)	262.39	247.69
Weighted average number of equity shares in calculating basic earning per share (Nos.)	74.00	73.78
Effect of dilution:	0.00	0.00
Weighted average number of equity shares in calculating diluted earning per share (Nos.)	74.00	73.78
Basic Earnings per share (INR)	3.55	3.36
Diluted earnings per share (INR)	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
Place: Tuticorin

S. RAGAVENDRA SAKTHIRAM
Managing Director
(DIN: 02657547)

S. SHANTHI
Director
(DIN: 01729712)

CS. VAIBHAV SHARMA
COMPANY SECRETARY
M.No. 57838