



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF GREEN GEM RENEWABLES PRIVATE LIMITED

Report on the Audit of Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of, "GREEN GEM RENEWABLES PRIVATE LIMITED" (Herein after referred to as the, Holding Company " or "the Company") and its Subsidiary (Holding Company and its Subsidiary together referred to as " the Group ") which comprise the Consolidated Balance Sheet as at March 31, 2025, Consolidated Statement of Profit and Loss and notes to the Consolidated Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given tous, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Group as at March 31, 2025, its Loss for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditors' responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the Group in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the rules there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Group as it is an unlisted group.





K S RAMESH & ASSOCIATES

Chartered Accountants

Information other than the consolidated financial statements and auditors' report thereon

The Holding Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the consolidated financial statements and our auditors' report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

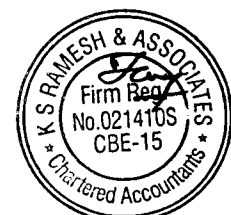
In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's board of directors are responsible for the matters stated in section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance of the Group in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. The board of directors are also responsible for overseeing the Group's financial reporting process.





Auditors' responsibilities for the audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

As required by paragraph 3(xxi) of the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act is not applicable to the company and hence our report does not include a statement on the matters specified in paragraphs 3 and 4 of the order."

As required by Section 143(3) of the Act, we report, to the extent applicable, that:

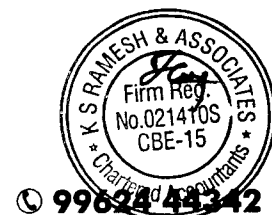
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Group so far as it appears from our examination of those books.
- (c) The Consolidated Balance Sheet, Consolidated Statement of Profit and Loss statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid consolidated financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Group's turnover as per last audited Consolidated Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, the Group is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the Group and the operating effectiveness of such controls vide notification dated June 13, 2017; and





K S RAMESH & ASSOCIATES
Chartered Accountants

- (g) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2020, in our opinion and to the best of our information and according to the explanations given to us;
- i. The Group does not have any pending litigations which would impact its financial position;
 - ii. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. There were no amounts which were, required to be transferred to the Investor Education and Protection Fund by the Group as on 31-03-2025. Hence transferring of such amounts to Investor Education and Protection Fund does not arise.
- iv.a. The management has represented that, to the best of its knowledge and belief, on the date of this audit report, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Group to or in any persons or entities, including foreign entities ('the intermediaries'), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- b. The management has represented that, to the best of its knowledge and belief, on the date of this audit report, no funds have been received by the Group from any persons or entities, including foreign entities ('the Funding Parties'), with the understanding, whether recorded in writing or otherwise, that the Group shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- c. Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.
- v. Based on our examination which included test checks, the Group has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail being tampered with.





K S RAMESH & ASSOCIATES
Chartered Accountants

v. There is no dividend declared and paid by the Group during the year ended March 31, 2025.



K S RAMESH AND ASSOCIATES.,

Chartered Accountants

Firm Reg. No. 021410S

CA. RAMESH F.C.A.,

Proprietor

Membership No. : 230054

UDIN: 26230054YZTZAA8418

Place: Coimbatore,

Date: 28.10.2025

Green Gem Renewables Private Limited

No. 230, ~~Third~~ Floor, T.V. Samy Road (East), R.S. Puram, Coimbatore - 641 002.

CIN-U35105TZ2024PTC032424

CONSOLIDATED BALANCE SHEET as at 31st MARCH 2025

₹ in Hundreds

PARTICULARS	Note No.	As at March 31, 2025	As at March 31, 2024
I EQUITY AND LIABILITIES			
1 SHAREHOLDER'S FUND			
(a) Share capital	2	1,000.00	-
(b) Reserves and Surplus	3	-1,340.61	-
(c) Minority Interest		0.10	-
		-340.51	-
2 NON-CURRENT LIABILITIES			
(a) Long Term Liabilities		-	-
		-	-
3 CURRENT LIABILITIES			
(a) Trade Payables		-	-
(i) MSME Vendors			
(ii) Others	4	794.34	-
(b) Other current liabilities	5	300.00	-
Total current liabilities		1,094.34	-
TOTAL EQUITY AND LIABILITIES		753.83	-
II ASSETS			
1 NON-CURRENT ASSETS			
(a) Property, plant and equipment		-	-
(b) Deferred tax asset (net)		-	-
(c) Non-Current Investments		-	-
		-	-
2 CURRENT ASSETS			
(a) Cash and cash equivalents	6	606.92	-
(b) Other current assets	7	146.91	-
		753.83	-
TOTAL ASSETS		753.83	-
Significant Accounting Policies	1		


The accompanying notes forms an integral part of the financial statements

As per our report of even date attached

For K S Ramesh and Associates

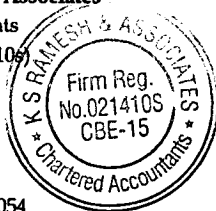
Chartered Accountants

(Firm Regn. No.021410S)


RAMESH
PROPRIETOR

Membership No: 230054

(UDIN: 26230054YZT2AA8418)



For and on behalf of the Board of Directors



SHAKTHI SRINIVASAN

Director

DIN: 00022792



KRISHNAMOORTHY SRINIVASAN

Director

DIN: 00022753

Place: Coimbatore

Date: 28.10.2025

Green Gem Renewables Private Limited

No. 230, ~~THIRD~~ Floor, T.V. Samy Road (East), R.S. Puram, Coimbatore - 641 002.

CIN-U35105TZ2024PTC032424

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2025

₹ in Hundreds

Particulars	Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024
I. Revenue from operations		-	-
II. Other income		-	-
Total income (I+II)		-	-
III. Expenses:			
Purchase of stock in trade		-	-
Depreciation expense		-	-
Finance costs	8	2.14	-
Other expense	9	1,338.47	-
Total expenses		1,340.61	-
IV. Profit/(Loss) before tax		-1,340.61	-
V. Tax expense			
Deferred tax		-	-
Total tax expenses		-	-
Loss Attribute to Owners		-1,340.51	
Minority Interest		-0.10	
VI. Profit/(Loss) of the year		-1,340.61	-
VII. Earnings per equity share			
(i) Basic/Diluted Profit (Loss) per share		-13.41	-
(ii) Diluted		-13.41	-

The accompanying notes forms an integral part of the financial statements

As per our report of even date attached
For K S Ramesh and Associates

Chartered Accountants

(Firm Regn. No.021410S)

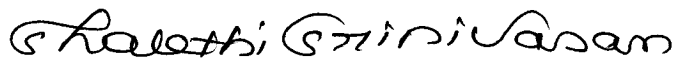

RAMESH
PROPRIETOR

Membership No: 230054

(UDIN: 26230054Y2T2AAB418)



For and on behalf of the Board of Directors



SHAKTHI SRINIVASAN

Director

DIN: 00022792



KRISHNAMOORTHY SRINIVASAN

Director

DIN: 00022753

Place: Coimbatore

Date: 28.10.2025

Green Gem Renewables Private Limited

CONSOLIDATED NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED March 31, 2025

₹ in Hundreds

PARTICULARS	As at 31.03.2025	As at 31.03.2024
NOTE : 2 SHARE CAPITAL:		
(1) AUTHORISED:		
1,50,000 Equity Shares of Rs. 10/= each	15,000.00	-
(2) ISSUED, SUBSCRIBED AND FULLY PAID-UP:		
10,000 Equity Shares of Rs. 10/= each fully paid up	1,000.00	-
	1,000.00	-

NOTE 2.1: Terms/Right Attached to Equity Shares

The company has only one class of equity shares having a par value of Rs. 10/= per share. Each holder of equity shares is entitled to one vote per share. During the In the event of liquidation of the company, the holders of equity shares will be entitled to receive the assets of the company, in proportion to the number of equity

NOTE 2.2: Reconciliation of Outstanding Shares

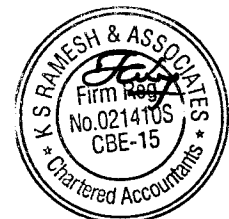
Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of shares	Amount in Rs.	No. of shares	Amount in Rs.
At the beginning of the year	-	-	-	-
Add: Shares allotted during the year	10,000	1,000	-	-
Outstanding at the end of the year	10,000	1,000	-	-

NOTE 2.3: Details of shareholders holding more than 5% shares of the Company:

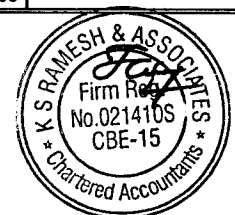
Name of the Shareholders	As at March 31, 2025		As at March 31, 2024	
	%	No. of shares	%	No. of shares
Equity shares of Rs. 10/= each fully paid				
a) Krishnamoorthy Srinivasan	50.00%	5,000.00		
b) Shakthi Srinivasan	50.00%	5,000.00		
TOTAL	100.00%	10,000.00		

NOTE 2.4: Details of shares held by promoter at the end of the year

Promoter Name	No. of shares held as at				% Change during the year
	March 31, 2025		March 31, 2024		
	No's	%	No's	%	
b) Krishnamoorthy Srinivasan	5,000.00	50.00%	-	-	Nil
c) Shakthi Srinivasan	5,000.00	50.00%	-	-	Nil
TOTAL	10,000.00	100.00%	-	-	



Particulars	As at 31.03.2025	As at 31.03.2024		
NOTE 3: RESERVES & SURPLUS				
i) Debit balance in the statement of Profit and Loss:				
At the beginning of the year	-	-		
Add: Loss for the year as per Statement of Profit and Loss	-1,340.61	-		
Minority Interest	0.10	-		
Balance as at end of the year	-1,340.51	-		
Note 4 - Trade payables				
Particulars	As at March 31, 2025	As at March 31, 2024		
MSME dues	-	-		
Others	794.34	-		
Disputed dues - MSME	-	-		
Disputed dues - others	-	-		
Total	794.34	-		
Trade payables - Ageing schedule				
As at March 31, 2025				
Particulars	Outstanding for following periods from due date of payment			Total
	Less than 1 year	1 - 2 year	More than 2 years	
MSME dues	-	-	-	-
Others	794.34	-	-	794.34
Disputed dues - MSME	-	-	-	-
Disputed dues - others	-	-	-	-
Total	794.34	-	-	794.34
Note 5 - OTHER CURRENT LIABILITIES				
(a) Due to Statutory Authorities	-	-		
(b) Other Payables	300.00	-		
TOTAL	300.00	-		
NOTE 6 - CASH AND CASH EQUIVALENTS				
(a) Cash in Hand	-	-		
(b) Balances with Banks	-	-		
- on Current Accounts	606.92	-		
TOTAL	606.92	-		
NOTE 7 - OTHER CURRENT ASSETS				
(a) Due from Statutory Authorities	-	-		
(b) Advance to suppliers	146.91	-		
TOTAL	146.91	-		
NOTE 8 - FINANCE COSTS				
(a) Bank Charges	2.14	-		
TOTAL	2.14	-		
NOTE 09 - OTHER EXPENSES				
(a) Office Rent	794.33	-		
(b) Professional Charges	215.23	-		
(c) Audit Fees (refer note 2.1)	300.00	-		
(d) Loss on foreign exchange fluctuation	-	-		
(e) Other Expenses	28.91	-		
TOTAL	1,338.47	-		
NOTE 9.1 - PAYMENT TO AUDITORS				
As Auditors:				
- Audit Fee	300.00	-		
TOTAL	300.00	-		



GREEN GEM RENEWABLES PRIVATE LIMITED
MARCH 31, 2025

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENT:

1. Corporate Information:

Green Gem Renewables Private Limited incorporated in India having its registered office is situated at 230, Third Floor, T.V. Samy Road (East), R.S. Puram, Coimbatore -641 002. The Company is engaged in business of Providing Electric power generation using solar energy, Electric power generation, transmission and distribution and to act as a dealer, agent, distributors, retailer, trader, broker, EPC Contractors, Consultancy services provider, representative and to purchase and sale of all forms of power/electricity from Independent Power Producers and customers.

2. Basis of Accounting and Preparation of Consolidated Financial Statements:

The Consolidated financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India ("Indian GAAP") to comply with the Accounting Standards notified under Section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on going concern basis under the historical cost convention.

3. Fixed Assets

The company does not have any Fixed Assets

4. Intangible Assets:

The Company does not have any intangible Assets

5. Investments:

There is no Investment held by the Company

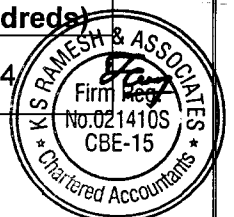
6. Related Party Transaction :

- 1) The total Transactions as per AS -18 (Related party transactions) are summarized below for the period ended 31st March 2025.

S.No	Name of the Entity/Persons	Nature of Interest
1	Emerald Jewel Industry India Limited	Sundry Creditors

- 2) The total Transactions as per AS -18 (Related party transactions) are summarized below for the period ended 31st March 2025.

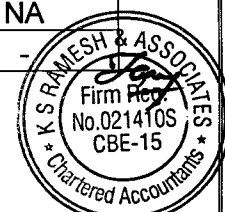
S. No	Name of the party	Nature of Relationship	Transaction	Outstanding as on 31.03.2025 (Rs in Hundreds)
1.	Emerald Jewel Industry India Limited	Creditors	Payable	794.34



7. There are no dues outstanding more than 45 days to Micro, Small or Medium Enterprises under "The Micro, Small and Medium Enterprises Development Act, 2006" as on 31st March 2025.
8. There is no Benami property held by the Company as on the Balance sheet date.
9. The Company is not declared a willful defaulter by any bank, financial institution, or other lender.
10. The Company does not have any transactions with struck off companies during the year under consideration
11. There is no charges or satisfaction which are yet to be registered with the Registrar of Companies.
12. The Company does not have any subsidiaries, joint ventures or associate companies as on the Balance sheet date.
13. During the year, there is no approved scheme of arrangements.
14. The Company does not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
15. The Company is not liable to comply with the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility.
16. The Company has not traded or invested in Crypto currency or Virtual currency during the financial year under review.
17. The Figures have been rounded off to the nearest hundreds. Previous year figures have been regrouped or reclassified wherever found necessary to correspond with the current year's classification / disclosure.
18. Expenditure in Foreign Currency during the year Rs. Nil
19. RATIOS:

A) Current Ratio = Total Current Assets Divided By Total Current Liabilities	
PARTICULARS	31.03.2025
Total Current Assets	753.83
Total Current Liabilities	1,094.34
RATIO	0.69
% CHANGE FROM PREVIOUS YEAR	-

B) Debt Equity Ratio = Total Debt Divided By Total Equity Wherein Total Debt Refers To Sum Of Current And Non-Current Borrowings	
PARTICULARS	31.03.2025
Total Debt	-
Total Equity	-340.51
RATIO	NA
% CHANGE FROM PREVIOUS YEAR	-

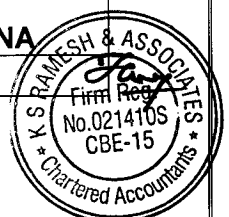


C) Debt Service Coverage Ratio = Earnings Available For Debt Service Divided By The Total Interest And Principal Repayments	
PARTICULARS	31.03.2025
Profit After Tax	1,340.61
Add: Non - cash operating expenses and finance cost	
Depreciation and amortisation expenses	-
Finance Cost	2.14
Earnings available for debt service	1,342.75
Finance costs relating to term loans	-
Principal repayments relating to term loans	-
Total interest and principal repayments relating to term loans	-
RATIO	NA
% CHANGE FROM PREVIOUS YEAR	NA

D) Return On Equity Ratio = Profit After Tax Divided By Average Total Equity	
PARTICULARS	31.03.2025
Profit after tax	1,340.61
Average total equity	-340.51
RATIO	-3.94
% CHANGE FROM PREVIOUS YEAR	100.00
Note: Average Total Equity = (Total Equity As At The Beginning Of Respective Year + Total Equity As At The End Of Respective Year) Divided By 2	

E) Inventory Turnover Ratio = Sales Divided By Average Inventory	
PARTICULARS	31.03.2025
Sales	-
Average inventory	-
RATIO	NA
% CHANGE FROM PREVIOUS YEAR	NA
Note 1 : Sales Represents Revenue From Operations.	
Note 2 : Average Inventory = (Total Inventories As At The Beginning Of Respective Year + Total Inventories As At The End Of Respective Year) Divided By 2.	

F) Trade Receivables Turnover Ratio = Sales Divided By Average Trade Receivables	
PARTICULARS	31.03.2025
Sales	-
Average trade receivables	-
RATIO	NA
% CHANGE FROM PREVIOUS YEAR	NA
Note 2: Average Trade Receivables = (Total Trade Receivables As At The	



Beginning Of Respective Year + Total Trade Receivables As At The End Of Respective Year) Divided By 2.

G) Trade Payables Turnover Ratio = Purchases Divided By Average Trade Payables

PARTICULARS	31.03.2025
Purchases	-
Average trade payables	794.34
RATIO	NA
% CHANGE FROM PREVIOUS YEAR	NA

Note 1: Purchases Represents Purchases Forming Part Of Cost Of Materials Consumed.

Note 2: Average Trade Payables = (Total Trade Payables As At The Beginning Of Respective Year + Total Trade Payables As At The End Of Respective Year) Divided By 2.

H) Net Capital Turnover Ratio = Revenue From Operations Divided By Working Capital Wherein Working Capital = Total Current Assets Less Total Current Liabilities

PARTICULARS	31.03.2025
Revenue from operations	-
Working capital	-340.51
RATIO	NA
% CHANGE FROM PREVIOUS YEAR	NA

I) Net Profit Ratio = Net Profit Aftertax Divided By Revenue From Operations

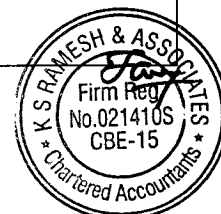
PARTICULARS	31.03.2025
Net profit after tax	1,340.61
Revenue from operations	-
RATIO	NA
% CHANGE FROM PREVIOUS YEAR	NA

J) Return On Capital Employed= Earnings Before Interest And Taxes (EBIT) Divided By Capital Employed

PARTICULARS	31.03.2025
Earnings before interest and taxes	1,342.75
Capital employed	-340.51
RATIO	-3.94
% CHANGE FROM PREVIOUS YEAR	100.00

Note 1: Ebit= Profit Before Taxes + Finance Costs

Note 2: Capital Employed = Total Assets - Current Liabilities



K) Return On Investment	
PARTICULARS	31.03.2025
Income generated from invested funds	-
Invested funds	-
RATIO	NA
% CHANGE FROM PREVIOUS YEAR	NA
Note 1: Invested Funds - Fixed Deposits	

In terms of our report of even date attached

For **M/s. K S Ramesh & Associates.,**
Chartered Accountants
F.R.No: 021410S



Ramesh

RAMESH, B Com, FCA
Proprietor
Membership No: 230054
PLACE: Coimbatore
DATE : 28.10.2025

For and on behalf of
the Board of Directors

Shakthi Srinivasan

SHAKTHI SRINIVASAN
Director
DIN: 00022792

Krishnamoorthy Srinivasan

KRISHNAMOORTHY SRINIVASAN
Director
DIN:00022753