



KKV AGRO POWERS LIMITED

Regd. Office : Vivaagaa Building, # 637, Oppanakara Street, Coimbatore - 641 001.

Phone : 0422 - 2303880, Fax : 0422 - 2303881, Mobile : +91 77087 12888

E-mail : cs@kkvagropowers.com Website : www.kkvagropowers.com

CIN : L40108TZ2012PLC018332, PAN AAECN0204G, GST NO : 33AAECN0204G1Z6

Ref: KKVAPL/NSE/2024-25

Date: 29.05.2024

Place: Coimbatore

To

The Manager
Listing Department
The National Stock Exchange of India Limited,
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex (Bandra East), Mumbai -400051

Symbol: KKVAPOW

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on 29/05/2024- Disclosure under Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

This is to inform you that a Meeting of the Board of Directors was held today i.e. Wednesday, the 29th day of May, 2024 at 11:00 AM at the Registered Office of the Company at Vivaagaa Building, No. 637, Oppanakara Street, Coimbatore-641 001.

The outcome of the Board Meeting is as under:

1. Approval of Financial Results of the Company along with the Independent Auditors' Report for Financial Year ended on 31st March, 2024.
2. Recommended 3% Dividend on Redeemable Cumulative Preference Shares for the financial year 2023-2024.
3. Recommended 30% dividend in face value of per equity shares ie. Rs.3 Per equity shares
4. Accept the resignation of Mr. CS Paranivelan P, Company Secretary in whole time employment of the Company.
5. Approval of Appointment of Mr. Shankara Subramanian as a Chief Finance Officer of the Company

The Board Meeting concluded at 3:40 PM

Kindly take the same on your record and acknowledge the receipt.

For KKV Agro Powers Limited

T.K. Chandiran.

T.K. Chandiran
Managing Director
DIN: 00031091



Independent Auditor's Report on Annual Financial Results

To the Board of Directors **KKV Agro Powers Limited Opinion**

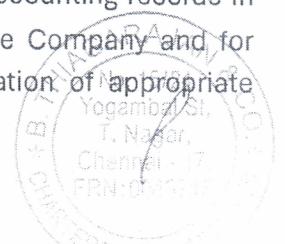
1. We have audited the accompanying annual financial results ("the Statement") of KKV Agro Powers Limited ("the company") for the year ended 31st March, 2024, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - ii) gives a true and fair view in conformity with the applicable Accounting Standards ('AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India, of the net profit (after tax) and other financial information of the company for the year ended 31st March, 2024.

Basis for Opinion:

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management and Board of Directors Responsibilities for the Financial Results:

4. This Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the applicable Accounting Standards specified under section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, Board of Directors are responsible for assessing the Company'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 the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

6. The Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 Standards on Auditing, specified under section 143(10) of the Act, 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 based on this Statement.

8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement of the Statement, 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 Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' 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 Company'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 Statement 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and

- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

9. 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.

10. 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.

Other Matter

11. The financial results for the half year ended 31st March 2024 are the balancing figures between the audited figures in respect of the financial year ended 31st March 2024 and the unaudited half yearly figures up to 30th September 2023, being the date of the end of the first half year of the current financial year, which were subjected to limited review as required under Regulation 33 of the SEBI Listing Regulations.

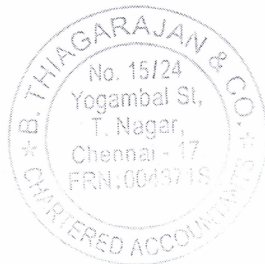
For B. Thiagarajan & Co.,
Chartered Accountants,
FRN 04371S

K. Balamanikandan

K. Balamanikandan
Partner

M. No. 213537

UDIN – 24213537BKEIZA2917



Place - Coimbatore

Date – 29.05.2024.



KKV AGRO POWERS LIMITED

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Statement of Financial Results for the year ended March 31, 2024

(₹ In Lakhs)

S.No	PARTICULARS	Half Year Ended			Year Ended	
		Unaudited	Unaudited	Unaudited	Audited	Audited
		31.03.2024	30.09.2023	31.03.2023	31.03.2024	31.03.2023
I	Revenue from operations	52,957.33	1,02,419.59	56,938.08	1,55,376.92	1,23,674.38
II	Other income	4.94	95.88	72.97	100.82	76.95
III	Total Income (I + II)	52,962.28	1,02,515.47	57,011.05	1,55,477.75	1,23,751.33
IV	Expenses					
	a) Purchase of Stock-in-Trade	52,350.72	1,01,921.38	55,934.29	1,54,272.10	1,21,696.19
	b) Changes in Inventories	77.61	(6.08)	360.32	71.53	662.09
	c) Power Generation Expenses	172.92	147.96	159.76	320.88	256.48
	d) Employee Benefits Expenses	76.05	79.91	77.65	155.96	162.91
	e) Finance Costs	45.75	50.79	71.93	96.54	147.51
	f) Depreciation and Amortization Expense	91.28	88.77	89.04	180.05	181.06
	g) Other Expenses	164.64	154.23	167.67	318.87	420.37
	Total expenses	52,978.96	1,02,436.96	56,860.66	1,55,415.92	1,23,526.61
V	Profit before prior period, exceptional and extraordinary items and tax (III - IV)	(16.69)	78.51	150.39	61.82	224.72
VI	Prior period items	(12.40)	12.40	-	-	-
VII	Profit before extraordinary items and tax (V + VI)	(29.09)	90.91	150.39	61.82	224.72
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	(29.09)	90.91	150.39	61.82	224.72
X	Tax expense					
	Current Tax	(15.97)	25.67	23.55	9.70	35.96
	Deferred Tax	27.95	(2.83)	56.66	25.12	64.36
	For earlier years	0	-	5.16	-	5.16
XI	Net Profit for the period (IX - X)	(41.06)	68.07	65.02	27.01	119.24
XII	Paid-up equity Share Capital (Face Value of the Share - ₹.10/- each)	56.69	56.69	56.69	56.69	56.69
XIII	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year (Audited)					2,008.89
XIV	Earnings per share (EPS) - Basic / Diluted - Rs. / Share	(7.24)	11.53	10.99	4.29	20.56

Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29th May, 2024.
2. The company operates under Two segments viz. Business of generation & sale of electricity and Trading of Precious Metals.
3. Figures for the half year ended 31st March, 2024 is the balancing figure between the audited figures for the full financial year and the published figures for the respective six month period.
4. Figures of the previous period/ year have been regrouped/ rearranged whenever necessary to conform to the current period's presentation.
5. The Company is listed on the SME platform of the National Stock Exchange (NSE EMERGE). The disclosures as applicable, have been furnished.

For KKV Agro Powers Limited

T. K. Chandian

Managing Director



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Statement of financial position as on 31st March 2024				
(₹ In Lakhs)				
Particulars	31.03.2024		31.03.2023	
	Audited		Audited	
A. EQUITY AND LIABILITIES				
1. Shareholder's Funds				
(a) Share Capital	146.69		146.69	
(b) Reserves & Surplus	1,976.51	2,123.19	2,008.90	2,155.58
2. Non-Current Liabilities				
(a) Long-Term Borrowings	27.50		139.16	
(b) Deferred Tax Liabilities (Net)	495.04		469.92	
(c) Long-Term Provisions	4.49	527.03	8.53	617.61
3. Current Liabilities				
(a) Short-Term Borrowings	1,211.03		1,218.72	
(b) Trade Payables	-		-	
(i) Total Outstanding dues of Micro & Small Enterprises	22.73		4.50	
(ii) Total Outstanding dues of creditors other than Micro and Small Enterprises	668.30		204.88	
(c) Other Current Liabilities	235.77		491.67	
(d) Short-Term Provisions	-	2,137.84	3.81	1,923.58
TOTAL - EQUITY AND LIABILITIES		4,788.06		4,696.77
B. ASSETS				
1. Non Current Assets				
a) Property, Plant & Equipment and Intangible Assets				
(i) Property, Plant & Equipment	2,142.84		2,321.01	
(ii) Intangible Assets	1.42		2.27	
(iii) Capital Work-in-Progress	68.03		68.03	
(iv) Biological Assets	1.71		1.71	
b) Long-Term Loans and Advances	465.88		400.99	
c) Other Non-Current Assets	-	2,679.88	-	2,794.01
2. Current Assets				
a) Current Investments	1.67		7.59	
b) Inventories	1,169.73		1,241.25	
c) Trade receivables	216.73		195.73	
d) Cash and Cash Equivalents	326.70		305.38	
e) Bank balance other than Cash and Cash Equivalents	132.70		117.37	
f) Short Term loans and advances	11.57		9.25	
g) Other current assets	249.09	2,108.18	26.18	1,902.76
TOTAL - ASSETS		4,788.06		4,696.77

For KKV Agro Powers Limited

T.K. Chandina
Managing Director



KKV Agro Powers Limited
Balance sheet as at 31st March, 2024

(Amount in ₹)

Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
a) Share Capital	2.01	1,46,68,750	1,46,68,750
b) Reserves and Surplus	2.02	19,76,50,594	20,08,88,705
		21,23,19,344	21,55,57,455
(2) Non-Current Liabilities			
a) Long-Term Borrowings	2.03	27,50,000	1,39,16,284
b) Deferred Tax Liabilities (Net)	2.04	4,95,03,720	4,69,92,000
c) Long-Term Provisions	2.05	4,48,890	8,53,114
		5,27,02,610	6,17,61,398
(3) Current Liabilities			
a) Short-Term Borrowings	2.06	12,11,03,427	12,18,71,715
b) Trade Payables	2.07		
(i) Total Outstanding dues of Micro & Small Enterprises		22,73,216	4,50,000
(ii) Total Outstanding dues of creditors other than Micro and Small Enterprises		6,68,29,808	2,04,87,976
c) Other Current Liabilities	2.08	2,35,77,403	4,91,67,320
d) Short-Term Provisions	2.09	-	3,80,839
		21,37,83,854	19,23,57,850
TOTAL EQUITY AND LIABILITIES		47,88,05,808	46,96,76,704
II. ASSETS			
(1) Non-Current Assets			
a) Property, Plant & Equipment and Intangible Assets	2.10		
(i) Property, Plant & Equipment		21,42,83,679	23,21,00,780
(ii) Intangible Assets		1,42,340	2,27,310
(iii) Capital Work-in-Progress		68,03,188	68,03,188
(iv) Biological Assets		1,71,000	1,71,000
b) Long-Term Loans and Advances	2.11	4,65,87,597	4,00,98,628
c) Other Non-Current Assets	2.12	-	-
		26,79,87,804	27,94,00,906
(2) Current Assets			
a) Current Investments	2.13	1,67,018	7,59,029
b) Inventories	2.14	11,69,72,870	12,41,25,395
c) Trade Receivables	2.15	2,16,73,068	1,95,72,713
d) Cash and Cash Equivalents	2.16	3,26,70,101	3,05,38,493
e) Bank Balance other than Cash and Cash Equivalents	2.17	1,32,69,510	1,17,36,756
f) Short-Term Loans and Advances	2.18	11,56,898	9,24,967
g) Other Current Assets	2.19	2,49,08,539	26,18,445
		21,08,18,004	19,02,75,798
TOTAL ASSETS		47,88,05,808	46,96,76,703

Significant Accounting Policies & Notes form an integral part of the Financial Statements

As per our report of even date attached

For B. Thiagarajan & Co.

Chartered Accountants

ICAI Firm Registration No. 004371S

For and on behalf of the Board of Directors

K. Balamaniandan

Partner

Membership No. 213537

UDIN: 24213537BKE12A2917

Place : Coimbatore

Date : 29.05.2024

T.K. Chandiran

T.K.Chandiran
Managing Director
DIN:00031091

C. Selvi

C.Selvi
Director
DIN:00032962



KKV Agro Powers Limited
Statement of Profit and Loss for the year ended 31st March, 2024

(Amount in ₹)

Particulars	Note No.	2023-24	2022-23
Income			
I. Revenue from Operations	2.20	15,53,76,92,180	12,36,74,37,831
II. Other Income	2.21	1,00,82,349	76,95,625
III. Total Income (I +II)		15,54,77,74,529	12,37,51,33,456
IV. Expenses			
a) Purchase of Stock-in-Trade	2.22	15,42,72,10,172	12,16,96,19,847
b) Changes in Inventories	2.23	71,52,525	6,62,08,597
c) Power Generation Expenses	2.24	3,20,88,199	2,56,48,121
d) Employee Benefits Expenses	2.25	1,55,95,843	1,62,90,408
e) Finance Costs	2.26	96,53,999	1,47,51,360
f) Depreciation and Amortization Expense	2.10	1,80,04,621	1,81,06,326
g) Other Expenses	2.27	3,18,86,811	4,20,37,463
Total Expenses		15,54,15,92,170	12,35,26,62,122
V. Profit before tax and prior period items (III-IV)		61,82,359	2,24,71,334
Prior period income			-
VI. Profit before tax		61,82,359	2,24,71,334
VII. Less:			
Current tax		9,70,000	35,96,201
Excess/Short Provision for earlier years		-	5,15,721
Deferred tax		25,11,720	64,35,730
VIII. Profit for the year (VI-VII)		27,00,639	1,19,23,683
VIII. Earnings per equity share			
Basic and Diluted (In `) Face value of ` 10 each	2	4.29	20.56

Significant Accounting Policies & Notes form an integral part of the Financial Statements

As per our report of even date attached

For B. Thiagarajan & Co.

Chartered Accountants

ICAI Firm Registration No. 004371S

For and on behalf of the Board of Directors

T.K. Chandiran

C. Selvi

K. Balamanikandan

Partner

Membership No. 213537

UDIN: 24213537BKEI2A2917

Place : Coimbatore

Date : 29.05.2024

T.K.Chandiran
Managing Director
DIN:00031091

C.Selvi
Director
DIN:00032962



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Segment Information for the year ended 31st March, 2024

(₹ In Lakhs)

PARTICULARS	Half Year Ended			Year Ended	
	Unaudited	Unaudited	Unaudited	Audited	Audited
	31.03.2024	30.09.2023	31.03.2023	31.03.2024	31.03.2023
1. Segment Revenue					
Energy Generation	340.18	529.36	417.75	869.54	852.17
Jewellery Business	52,622.09	1,01,986.12	56,587.97	1,54,608.21	1,22,888.36
Others - Unallocated	-	-	5.33	-	10.80
Revenue from Operations	52,962.27	1,02,515.48	57,011.05	1,55,477.75	1,23,751.33
2. Segment Expenditure					
Energy Generation	377.60	304.35	348.96	681.95	720.18
Jewellery Business	52,695.91	1,02,059.07	56,483.87	1,54,754.98	1,22,735.61
Others - Unallocated	0.09	0.25	0.82	0.34	1.72
Total Expenditure	53,073.60	1,02,363.67	56,833.65	1,55,437.27	1,23,457.51
3. Segment Results					
Energy Generation	(37.42)	225.01	68.79	187.59	131.99
Jewellery Business	(73.82)	(72.95)	104.10	(146.77)	152.75
Others - Unallocated	(0.09)	(0.25)	4.51	(0.34)	9.08
Total Segment Profit before Tax	(111.33)	151.81	177.40	40.47	293.82
Other Unallocated Expenditure (Net of Income)	(60.90)	60.90	27.01	-	69.10
Profit Before Tax	(50.42)	90.91	150.39	40.47	224.72
Less: Tax expense	(19.39)	(22.84)	85.37	(42.24)	105.48
Profit after Tax	(69.82)	68.07	65.02	(1.76)	119.24
4. Segment Assets					
Energy Generation	2,655.06	2,805.01	2,475.39	2,655.06	2,475.39
Jewellery Business	2,081.04	2,074.61	1,781.15	2,081.04	1,781.15
Others - Unallocated	1.28	176.89	440.22	1.28	440.22
Total Assets	4,737.38	5,056.51	4,696.76	4,737.38	4,696.76
5. Segment Liabilities					
Energy Generation	2,822.30	803.04	921.32	2,822.30	921.32
Jewellery Business	1,896.53	2,086.70	1,617.51	1,896.53	1,617.51
Others - Unallocated	20.53	2.51	2.35	20.53	2.35
Total Liabilities	4,739.37	2,892.24	2,541.18	4,739.37	2,541.18
6. Capital expenditure					
Energy Generation	-	-	-	-	-
Jewellery Business	0.23	0.79	2.59	1.03	6.34
Others - Unallocated	-	-	0.54	-	0.81
Total Expenditures	0.23	0.79	3.13	1.03	7.15

For KKV Agro Powers Limited

T. K. Chandina

Managing Director



KKV Agro Powers Limited
Cash Flow Statement for the year ended 31st March, 2024

(Amount in ₹)

Particulars	2023-24		2022-23	
A.Cash flows from Operating activities				
Net profit before taxation and extraordinary items		61,82,359		2,24,71,334
Adjustments for:				
Depreciation	1,80,04,621		1,81,06,326	
Interest income	(7,32,085)		(6,86,023)	
Loss on hedging / Futures	-		2,70,523	
Interest expenses	96,53,999	2,69,26,535	1,47,51,360	3,24,42,186
Operating profit before Working Capital changes		3,31,08,894		5,49,13,520
- (Increase)/decrease in Inventories	71,52,525		6,62,08,597	
- (Increase)/decrease in Trade Receivables	(21,00,354)		(48,81,072)	
- (Increase)/decrease in Loans and Advances	82,16,545		40,78,946	
- (Increase)/decrease in Other Assets	(2,22,90,094)		(1,02,984)	
- (Decrease)/increase in Trade Payables	4,81,65,048		(15,49,37,877)	
- (Decrease)/increase in Liabilities and Provisions	(2,73,44,980)	1,17,98,689	47,74,828	(8,48,59,561)
Cash generated from Operations		4,49,07,583		(2,99,46,041)
Income taxes refund/(paid)		(1,49,37,445)		(41,11,921)
Net cash from/(used in) Operating activities - (A)		2,99,70,137		(3,40,57,963)
B.Cash flows from Investing activities				
Purchase of Property, Plant & Equipment	(1,02,549)		(7,15,249)	
Other Adjustments in Property, Plant and Equipment	-		19,23,774	
Investment in Term Deposits	(15,32,755)		(2,88,443)	
Deposit with Commodity Exchange	5,92,011		3,58,752	
Loss on Hedging / Futures	-		(2,70,523)	
Adjustment for Capital advances	-		(52,38,294)	
Interest received	7,32,085		6,86,023	
Net cash from / (used in) Investing activities - (B)		(3,11,208)		(35,43,959)
C.Cash flows from Financing activities				
Proceeds/(Repayment) of long term borrowings	(1,11,66,284)		(1,63,18,005)	
(Decrease)/increase in Short-Term Borrowings	(7,68,288)		9,86,10,908	
Dividend Paid	(59,38,750)		(31,15,575)	
Interest paid	(96,53,999)		(1,47,51,360)	
Net cash from/(used in) Financing activities - (C)		(2,75,27,321)		6,44,25,968
Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)		21,31,609		2,68,24,045
Cash and Cash Equivalents at the beginning of the year		3,05,38,492		37,14,447
Less: Bank Balance not considering as Cash at Cash equivalents as per AS-3		-		-
Cash and Cash Equivalents at the end of the year (Refer Note No.2.16)		3,26,70,101		3,05,38,492

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard 3 - Cash Flow Statement.

Significant Accounting Policies & Notes form an integral part of the Financial Statements

As per our report of even date attached

For B. Thiagarajan & Co.

Chartered Accountants

ICAI Firm Registration No. 004371S

For and on behalf of the Board of Directors

T.K. Chandiran

T.K.Chandiran
Managing Director
DIN:00031091

C. Selvi

C.Selvi
Director
DIN:00032962

K. Balamanikandan

Partner

Membership No. 213537

UDIN: 24213537 BKE12A2917

Place : Coimbatore

Date : 29.05.2024