

BALANCE SHEET AS AT 31-03-2023 - STANDALONE

Particulars	Note	As at 31-03-2023	As at 31-03-2022
		Rs in Lakhs	Rs in Lakhs
I. ASSETS			
(1) Non-Current Assets			
a. Property, Plant & Equipment	2	822.37	465.72
b. Investment Property	3	29.25	38.04
c. Intangible Assets	4	1.84	2.89
d. Financial Assets			
(i) Investments	5	1,801.88	1,314.36
(ii) Loans and Advances	6	101.61	118.33
e. Deferred Tax Assets (Net)	7	51.04	67.35
f. Other Non-Current Assets	8	196.88	151.47
(2) Current Assets			
a. Inventories	9	455.66	103.97
b. Financial Assets			
(i) Trade Receivables	10	3,978.70	2,486.86
(ii) Cash and Cash Equivalents	11	2,802.55	4,514.69
(iii) Short Term Loans and Advances	12	2,122.70	1,911.11
c. Current Tax Assets	13	261.03	306.34
TOTAL		12,625.51	11,481.13
II. EQUITY AND LIABILITIES			
(1) Equity			
a. Equity Share Capital	14	1,304.18	1,304.18
b. Other Equity	15	4,858.09	3,550.13
(2) Non-Current Liabilities			
Non-Current Liabilities			
a. Financial Liabilities			
(i) Long Term Borrowings	16	12.20	26.14
b. Long Term Provisions	17	17.99	16.02
(3) Current Liabilities			
a. Financial Liabilities			
(i) Short Term Borrowings	18	-	648.65
(ii) Trade Payables	19	1,242.48	1,096.85
b. Other Current Liabilities	20	4,945.46	4,535.75
c. Short Term Provisions	21	245.11	303.41
TOTAL		12,625.51	11,481.12

For and on behalf of the Board of Directors

Place: Chennai
Date: 27.05.2023


S Ramesh
Executive Chairman & Managing Director
DIN 00052842



Registered Office :
A, 5th Floor, Gokul Arcade - East Wing,
No. 2 & 2A, Sardar Patel Road, Adyar, Chennai - 600 020.
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CIN : L40100TN1994PLC028309



STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2023 (Rs. in lakhs)

Sl.no	PART - I Particulars	3 Months Ended			Year Ended	
		31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	6739.87	6216.38	5981.80	25185.90	25349.09
2	Other Income	241.24	39.85	166.02	343.66	233.65
3	Total Income	6981.12	6256.23	6147.83	25529.56	25582.74
4	Expenses					
	(a) Cost of Materials Consumed	3408.21	2950.45	2698.26	12056.42	12864.90
	(b) Employee benefit expenses	2690.69	2808.09	2438.06	10891.00	10013.40
	(c) Finance Cost	158.30	10.76	26.66	194.54	67.25
	(d) Other Expenses	362.90	148.20	589.41	916.63	1185.12
	(e) Depreciation	28.34	25.12	18.34	94.75	66.85
	Total Expenses (4)	6648.43	5942.61	5770.73	24153.32	24197.51
5	Profit/(Loss) before exceptional Items and Tax (1 - 4)	332.68	313.62	377.10	1376.23	1385.23
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (5-6)	332.68	313.62	377.10	1376.23	1385.23
8	Tax Expense					
	(1) Current Tax	35.30	87.40	70.85	302.70	324.31
	(2) Deferred Tax	16.31	0.00	17.80	16.31	17.80
9	Profit/(Loss) for the period from continuing operations (7-8)	281.07	226.22	288.45	1057.22	1043.12
10	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
11	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) from discontinued operations (after Tax) (10-11)	0.00	0.00	0.00	0.00	0.00
13	Profit/(Loss) for the period (9+12)	281.07	226.22	288.45	1057.22	1043.12
14	Other Comprehensive Income					
	Items that may be classified into Profit or Loss	250.74	0.00	57.46	250.74	57.46
	Exchange differences on traslation of foreign operations	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income for the period	250.74	0.00	57.46	250.74	57.46
15	Total Comprehensive Income for the period (13+14)	531.80	226.22	345.91	1307.95	1100.58
16	Paid up Equity Share Capital (Face Value Rs.10/- each)	1304.18	1304.18	1304.18	1304.18	1304.18
17	Other Equities (Reserves)	4858.09	4326.29	3550.14	4858.09	3550.14
18	Earnings per equity share (for continuing operation)					
	Basic	4.08	1.73	2.65	10.03	8.44
	Diluted	4.08	1.73	2.65	10.03	8.44
19	Earnings per equity share (for discontinuing operation)					
	Basic	0.00	0.00	0.00	0.00	0.00
	Diluted	0.00	0.00	0.00	0.00	0.00
20	Earnings per equity share (for discontinuing and continuing operations)					
	Basic	4.08	1.73	2.65	10.03	8.44
	Diluted	4.08	1.73	2.65	10.03	8.44

Notes:

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 27th May 2023
- The Statutory Auditor of the Company have audited the above financial results of the Company for the Quarter and year ended 31st March 2023. An unqualified report has been issued by them there upon.
- The Company is primarily engaged in Operation and Maintenance of Power Plants
- These financial results have been prepared in accordance with Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of the Listing Regulations as modified by circular no CIR/CFD/FAC/62/2016 dated 5th July 2016
- The figures of the quarter ended 31st March 2023 and 31st March 2022 as reported in these financial results are balancing figures between audited figures in respect of the full financial year ended 31st March 2023 and 31st March 2022 respectively and published year to date figures up to the third quarter of the respective financial years.
- Prior Period figures have been regrouped/ reclassified wherever necessary for comparative purposes.

For and on behalf of the Board of Directors



S Ramesh
Executive Chairman & Managing Director
DIN 00052842



Place: Chennai
Date: 27.05.2023

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CASH FLOW STATEMENT-STAND ALONE		
	31.03.2023 (Rs. in Lakhs)	31.03.2022 (Rs. in Lakhs)
Annexure to Clause 32 of the listing Agreement		
CASH FLOW STATEMENT		
A. CASH FLOW FROM OPERATIONS		
Profit before Tax	1,376.23	1,385.22
Less:- Provision for Taxation	302.70	324.31
Net Profit after Tax	1,073.53	1,060.91
Adjustments for		
Depreciation	94.75	66.85
Other Comprehensive Income	250.74	57.46
Profit on sale of fixed assets	-	-
Interest/Dividend	-	-
Operating profit before working capital	1,419.01	1,185.22
(Increase)/Decrease in Sundry Debtors	-1,491.84	1,333.95
(Increase)/Decrease in Inventories and other current assets	-306.39	-15.65
(Increase)/Decrease in Loans and Advances	-211.58	1,340.94
Decrease in preoperation expenses	-	-
Increase/(Decrease) in current liabilities	-151.61	-2,072.47
SUB TOTAL	-2,161.42	586.77
Cash generated from Operating activities	-742.41	1,771.98
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-441.55	-92.61
Sale of Fixed Assets	-	-
Purchase/Sale of Investments	-487.52	-104.79
Long term Loans and Advances	-28.69	-12.04
Net cash generated/Used from/in Investing Activities	-957.76	-209.44
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	-	-
Proceeds from long term borrowings (net)	-11.98	-372.91
Proceeds from working capital Loan	-	-
Repayment of finance lease liabilities	-	-
Dividend paid	-	-
Net cash generated/used in Financing activities	-11.98	-372.91
Net increase in cash and cash equivalents	-1,712.14	1,189.63
Cash and cash Equivalents (Opening Balance)	4,514.69	3,325.06
Cash and cash Equivalents (Closing Balance)	2,802.55	4,514.69

For and on behalf of the Board of Directors

Place: Chennai
Date: 27.05.2023


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CONSOLIDATED BALANCE SHEET AS AT 31-03-2023

Particulars	Note	As at 31-03-2023	As at 31-03-2022
		Rs in Lakhs	Rs in Lakhs
I. ASSETS			
(1) Non-Current Assets			
a. Property, Plant & Equipment	2	875.73	526.59
b. Investment Property	3	29.25	38.04
c. Intangible Assets	4	1.84	2.89
d. Financial Assets			
(i) Investments	5	1,526.32	1,230.93
(ii) Loans and Advances	6	101.64	118.18
e. Deferred Tax Assets (Net)	7	51.04	67.35
f. Other Non-Current Assets	8	196.88	151.47
(2) Current Assets			
a. Inventories	9	455.66	103.97
b. Financial Assets			
(i) Trade Receivables	10	3,993.83	3,411.36
(ii) Cash and Cash Equivalents	11	5,904.81	6,957.03
(iii) Short Term Loans and Advances	12	1,884.79	1,764.55
c. Current Tax Assets	13	286.79	342.03
TOTAL		15,308.58	14,714.38
II. EQUITY AND LIABILITIES			
(1) Equity			
a. Equity Share Capital	14	1,304.18	1,304.18
b. Other Equity	15	6,235.43	5,225.50
Non - Controlling Interest	16	7.55	19.43
(2) Non-Current Liabilities			
a. Financial Liabilities			
(i) Long Term Borrowings	17	16.10	30.04
b. Long Term Provisions	18	17.99	16.02
(3) Current Liabilities			
a. Financial Liabilities			
(i) Short Term Borrowings	19	-	648.65
(ii) Trade Payables	20	2,081.71	2,252.55
b. Other Current Liabilities	21	5,398.21	4,888.92
c. Short Term Provisions	22	262.51	367.95
TOTAL		15,308.58	14,714.38

For and on behalf of the Board of Directors

Place: Chennai
Date: 27.05.2023



S. Ramesh
Executive Chairman & Managing Director
DIN 00052842



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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2023 (Rs. in lakhs)						
Sl.no	PART -I Particulars	3 Months Ended			Year Ended	
		31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	7094.79	6606.94	6889.24	26345.13	29031.88
2	Other Income	693.88	40.16	181.03	797.17	250.40
3	Total Income	7788.68	6647.11	7070.27	27142.30	29282.28
4	Expenses					
	(a) Cost of Materials Consumed	3579.42	2955.53	2770.90	12236.93	13132.65
	(b) Employee benefit expenses	3208.03	3193.83	2909.99	12112.87	11580.39
	(C) Finance Cost	159.15	10.96	26.80	195.07	67.76
	(d) Other Expenses	563.39	229.19	953.79	1239.47	2891.16
	(e) Depreciation	32.13	26.94	21.61	104.54	75.77
	Total Expenses (4)	7542.14	6416.45	6683.09	25888.87	27747.72
5	Profit/(Loss) before exceptional items and Tax (1 - 4)	246.54	230.67	387.17	1253.42	1534.56
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (5-6)	246.54	230.67	387.17	1253.42	1534.56
8	Tax Expense					
	(1) Current Tax	56.07	123.51	100.73	379.19	354.19
	(2) Deferred Tax	16.31	0.00	17.80	16.31	17.80
9	Profit/(Loss) for the period from continuing operations (7-8)	174.16	107.16	268.65	857.92	1162.57
10	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
11	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) from discontinued operations (after Tax) (10-11)	0.00	0.00	0.00	0.00	0.00
13	Profit/(Loss) for the period (9+12)	174.16	107.16	268.65	857.92	1162.57
14	Other Comprehensive Income					
	Items that may be classified into Profit or Loss	9.87	0.00	56.78	213.02	64.14
	Exchange differences on translation of foreign operations	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income for the period	9.87	0.00	56.78	213.02	64.14
15	Total Comprehensive Income for the period (13+14)	184.03	107.16	325.43	1070.94	1226.71
16	Paid up Equity Share Capital (Face Value Rs.10/- each)	1304.18	1304.18	1304.18	1304.18	1304.18
17	Other Equities (Reserves)	6235.43	6017.06	5225.50	6235.43	5225.50
18	Earnings per equity share (for continuing operation)					
	Basic	1.41	0.82	2.50	8.21	9.41
	Diluted	1.41	0.82	2.50	8.21	9.41
19	Earnings per equity share (for discontinuing operation)					
	Basic	0.00	0.00	0.00	0.00	0.00
	Diluted	0.00	0.00	0.00	0.00	0.00
20	Earnings per equity share (for discontinuing and continuing operations)					
	Basic	1.41	0.82	2.50	8.21	9.41
	Diluted	1.41	0.82	2.50	8.21	9.41

Notes:

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 27th May 2023
- The Statutory Auditor of the Company have audited the above financial results of the Company for the Quarter and year ended 31st March 2023. An unqualified report has been issued by them there upon.
- The Company is primarily engaged in Operation and Maintenance of Power Plants
- These financial results have been prepared in accordance with Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of the Listing Regulations as modified by circular no CIR/CFD/FAC/62/2016 dated 5th July 2016
- The figures of the quarter ended 31st March 2023 and 31st March 2022 as reported in these financial results are balancing figures between audited figures in respect of the full financial year ended 31st March 2023 and 31st March 2022 respectively and published year to date figures up to the third quarter of the respective financial years.
- Prior Period figures have been regrouped/ reclassified wherever necessary for comparative purposes.

For and on behalf of the Board of Directors



S Ramesh
Executive Chairman & Managing Director
DIN 00052842

Place: Chennai

Date: 27.05.2023

Registered Office :

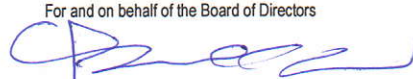
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	31.03.2023 (Rs. in Lakhs)	31.03.2022 (Rs. in Lakhs)
Annexure to Clause 32 of the listing Agreement		
CASH FLOW STATEMENT		
A. CASH FLOW FROM OPERATIONS		
Profit before Tax	1,253.42	1,534.56
Less:- Provision for Taxation	379.19	122.81
Net Profit after Tax	874.23	1,411.75
Adjustments for		
Depreciation	104.54	75.77
Other Comprehensive Income	163.85	-123.69
Profit on sale of fixed assets	-	-
Interest/Dividend	-	-
Operating profit before working capital	1,142.62	1,363.83
(Increase)/Decrease in Sundry Debtors	-582.47	989.94
(Increase)/Decrease in Inventories and other current assets	-296.44	28.43
(Increase)/Decrease in Loans and Advances	-120.24	1,267.20
Decrease in preoperation expenses	-	-
Increase/(Decrease) in current liabilities	-415.64	-1,911.12
SUB TOTAL	-1,414.79	374.45
Cash generated from Operating activities	-272.17	1,738.28
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-443.83	-108.30
Sale of Fixed Assets	-	-
Purchase/Sale of Investments	-295.39	-103.72
Long term Loans and Advances	-28.86	5.90
Net cash generated/Used from/in Investing Activities	-768.08	-206.12
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	-	-
Proceeds from long term borrowings (net)	-11.97	-372.91
Proceeds from working capital Loan	-	-
Repayment of finance lease liabilities	-	-
Dividend paid	-	-
Net cash generated/used in Financing activities	-11.97	-372.91
Net increase in cash and cash equivalents	-1,052.22	1,159.25
Cash and cash Equivalents (Opening Balance)	6,957.03	5,797.78
Cash and cash Equivalents (Closing Balance)	5,904.81	6,957.03

Place: Chennai
Date: 27.05.2023

For and on behalf of the Board of Directors



S Ramesh
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