

Balance Sheet

(rupees in Lakhs)

Particular	Notes	As at March 31, 2024	As at March 31, 2023
I. Asset			
1) Non-Current Asset			
a) Property, Plant and Equipment	2	155.51	171.90
b) Capital WIP		-	-
c) Financial Assets			
i. Investments	3	4.00	
ii. Trade Receivables		-	
iii. Loans		-	
iv. Other Financial Assets	4	8.00	6.39
d) Deferred Tax Asset	5	14.45	10.70
e) Other Non-Current Asset	6	338.14	414.66
2) Current Asset			
a) Inventories	7	20.42	23.29
b) Financial Assets		-	-
i. Investments			
ii. Trade Receivables	8	95.47	65.36
iii. Cash and Cash Equivalents	9	4.07	2.88
iv. Bank Balance other than above	10	9.14	6.64
c) Current Tax Asset (Net)			
d) Other Current Asset	11	226.98	143.71
Total Asset		876.18	845.53
II. Equity and Liabilities			
Equity			
a) Equity	12	721.15	721.15
b) Other Equity	13	(47.03)	(83.13)
3) Non-Current Liabilities			
a) Financial Liabilities			
i. Borrowings			
ii. Trade Payables			
• Total outstanding dues of micro enterprises and small enterprises			
• Total outstanding dues of creditors other than micro enterprises and small enterprises			
b) Provision			
c) Deferred Tax Liabilities			
4) Current Liabilities			
a) Financial Liabilities			
i. Trade Payable	14	14.85	13.81
• Total outstanding dues of micro enterprises and small enterprises			
• Total outstanding dues of creditors other than micro enterprises and small enterprises			
b) Other Current Liabilities	15	53.99	65.53
c) Provisions	16	128.17	128.17
d) Current Tax Liabilities		5.05	-
Total Equity and Liabilities		876.18	845.53

Summary of Significant Accounting Policies.

The accompanying notes are an integral part of the Financial Statements. As per our report of even date annexed

For CA Sudarsanam & Associates
Chartered Accountants, Firm Regn. No.
006375R
UDIN: 24213830BKHNXG5081

For UVM RENEWABLES ENERGY PRIVATE LIMITED

Vijay Uday Metha Uday Vinay Metha
Director Director
DIN: 06891466 DIN:06948431

Sandipkumar Gupta
Company Secretary

Date: 18th May, 2024
Place: Chennai

Date: 18th May, 2024
Place: Chennai

Statement of Profit & Loss

(rupees in Lakhs)

Particular	Notes	As at March 31, 2024	As at March 31, 2023
Revenue from Operation	17	307.85	115.00
Other Income	18	0.68	2.00
I. Total Income		308.53	117.00
II. Expenses			
a) Purchases of Stock-in-Trade	19	158.91	18.86
b) Changes in inventories of finished goods, work in progress and stock-in-trade	20	2.87	(0.72)
c) Employee benefits expense	21	49.79	54.80
d) Depreciation and amortisation expense	2	17.47	19.63
e) Other Expenses	22	47.04	71.88
Total Expenses		276.18	164.45
III. Profit/ (loss) before exceptional items and tax		32.35	(47.45)
IV. Exceptional Items		-	-
V. Profit/ (loss) before tax		32.35	(47.45)
a) Current Tax		5.05	-
b) Deferred Tax		(3.75)	4.37
c) MAT Credit Entitlement		5.05	-
VI. Profit/ (loss) for the period from continuing operations		36.10	(43.08)
VII. Profit/ (loss) from discontinued operations		-	-
Tax expense of discontinued operations		-	-
III. Profit/ (loss) from discounting operations (after tax)			
IX. Profit/ (loss) for the period		36.10	(43.08)
X. Other comprehensive income			
(A) i) Items that will not be reclassified to profit or loss			
ii) Income tax related to items that will not be reclassified to profit or loss			
(B) Items that will be reclassified to profit or loss			
i) Income tax related to items that will be reclassified to profit or loss			
ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss			
XI. Total Comprehensive Income for the period Comprising Profit (Loss) and Other comprehensive Income for the period (IX + X)		36.10	(43.08)
II. Earnings per equity share (for continuing operations)			
a. Basic		0.50	(0.60)
b. Diluted		0.50	(0.60)

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Cash Flow Statement

(rupees in Lakhs)

Particular	As at March 31, 2024	As at March 31, 2023
A. Cash Flow from Operating Activities		
Net Profit before Tax	32.35	(47.45)
Adjustments for:		
Depreciation and Amortisation expense	17.47	19.63
Interest Income on Fixed Deposit	(0.02)	-
Operating Profit before working capital changes	49.80	(27.82)
Adjustments for:		
(Increase)/Decrease in Inventories	2.87	(0.72)
(Increase)/Decrease in Trade Receivables	(30.11)	20.62
(Increase)/Decrease in Other Current Assets and Loans and Advances	(83.26)	(46.11)
(Increase)/Decrease in Other financial assets	(1.61)	-
(Increase)/Decrease in Current financial assets	-	-
(Increase)/Decrease in Other non-current assets	76.52	40.75
Increase/(Decrease) in Trade Payables	1.04	1.95
Increase/(Decrease) in Current Liabilities	5.05	-
Increase/(Decrease) in Other Current Liabilities	(11.53)	13.45
Operating Profit before working capital changes	8.77	2.12
Income Tax Paid	-	-
Net Cash from Operating Activities	8.77	2.12
B. Cash Flow from Investing Activities		
(Additions)/Dilution of Fixed Assets	(1.08)	-
(Additions)/Dilution of Investments	(4.00)	-
Increase in Term Deposits	(2.50)	-
Net Cash used in investing activities	(7.58)	-
C. Cash Flow from Financing Activities		
Fresh Equity Capital Issued	-	-
Premium on Fresh Equity issued	-	-
Movement in Working Capital Borrowing	-	-
Long term borrowings	-	-
Repayment of long term borrowings	-	-
Interest and other Financial Charges	-	-
Cash from Financing activities	-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	1.19	2.12
Cash and Cash equivalents (Opening Balance)	2.88	0.76
Cash and Cash equivalents (Closing Balance)	4.07	2.88
Components of Cash and Cash Equivalents		
Cash and Cheques on hand	3.74	2.48
Bank Balances	0.33	0.40
Cash and Cash Equivalents as above	4.07	2.88

Cash and Cash Equivalents as per Note No.6

4.07**2.88**

Summary of Significant Accounting Policies.
The accompanying notes are an integral part of the Financial Statements.
As per our report of even date annexed

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