



Realize Your Ideas

California Software Company Limited

CIN: L72300TN1992PLC022135

Registered Office: Workflo, Greta Towers, Industrial Estate, Perungudi,

OMR Phase 1, Chennai 600096

Phone +91 94448 60882

Email: investor@calsoftgroup.com www.calsoftgroup.com/www.calsof.com

October 25, 2024

To

National Stock Exchange of India Limited

Symbol – CALSOFT

Exchange Plaza,

5thFloor, Plot No. C/1, G Block,

Bandra-Kurla Complex

Bandra (East), Mumbai - 400 051

BSE LIMITED

Security Code - 532386

PHIROZE JEEJEBHOY TOWERS

DALAL STREET

MUMBAI-400001

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on October 25, 2024 - RESULTS

We wish to inform you that, at the meeting of the Board of Directors of the Company held today Viz., **October 25, 2024**, has inter-alia, considered and approved the unaudited Standalone and Consolidated Financial Results of the Company for the half year ended September 30, 2024.

Please find enclosed herewith a copy of the unaudited Financial results (Standalone and Consolidated) of the Company as per Indian Accounting Standards (IND AS) for the half year ended September 30, 2024 along with Limited Review Report thereon as per the prescribed format pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The unaudited Financial Results for the half year ended 30 September 2024 along with Limited Review Report will be made available on the Company's website www.calsof.com.

The Board meeting commenced at 16.00 Hrs. and concluded at 16.30 Hrs.

Kindly take note of the above on record.

Thanking you,

Yours truly

For California Software Company Limited

Dr Vasudevan Mahalingam
Managing Director

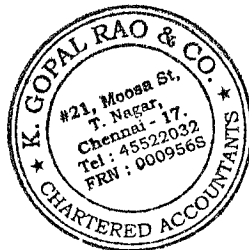


Independent Auditor's Review Report on the quarterly and half yearly Unaudited Standalone Financial Results

**Review Report to
The Board of Directors
M/s. California Software
Company Limited**

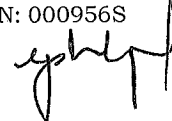
1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **California Software Company Limited**, ("the Company"), for the **quarter ended September 30, 2024** ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations") read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial Reporting ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. Our responsibility is to issue a report on the Statement based on our review. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, subject to the matters contained in the para 5 below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Emphasis of Matter

Attention is drawn to Note no's 5, 6 & 7 to the notes to Standalone financial results in respect of GST Liability, Balance confirmation from trade receivables, investment in equity of subsidiary company and statutory compliance regarding GST and TDS. Our opinion is not modified in these matters.



Place: Chennai
Date: October 25, 2024

For **K. Gopal Rao & Co.**
Chartered Accountants
FRN: 000956S



CA MADAN GOPAL NARAYANAN
Partner
Membership No: 211784
UDIN: 24211784-BK FJU V9883

Branches

Mumbai | Bengaluru | Hyderabad | Coimbatore | Madurai | Tiruchirapalli | Tiruvallur

21, Moosa Street, T. Nagar, Chennai - 600 017. ☎ 044 - 4552 2032

📞 98400 53053 | 98842 53053 🌐 www.kgrca.in ✉ madan@kgrca.in | kgrcas@gmail.com

CALIFORNIA SOFTWARE COMPANY LIMITED

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in lakhs, except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended (Audited)
	30 Sep '24	30 Jun '24	30 Sep '23	30 Sep '24	30 Sep '23	31 March '24
Income						
Revenue from Operations	106.96	107.63	103.24	214.59	201.73	428.03
Other Income	-	-	-	-	-	0.00
Total Income	106.96	107.63	103.24	214.59	201.73	428.03
Expenses						
Employee Benefits Expense	57.74	44.73	52.60	102.46	84.57	183.23
Finance Costs	-	-	-	-	0.06	-
Depreciation / Amortisation and Depletion Expense	14.29	14.14	18.00	28.43	35.81	71.62
Other Expenses	24.60	25.35	28.54	49.95	56.35	88.26
Total Expenses	96.63	84.21	99.14	180.84	176.79	343.11
Profit Before Tax	10.33	23.42	4.10	33.75	24.94	84.92
Tax Expenses						
Current Tax	2.69	6.09	-	8.78	-	25.85
Deferred Tax	-	-	-	-	-	-3.28
Profit for the Period	7.64	17.33	4.10	24.98	24.94	62.35
Other Comprehensive Income (OCI)						
i	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	-	-	-	-	-
iii	Items that will be reclassified to Profit or Loss	-	-	-	-	-
iv	Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
Total Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	7.64	17.33	4.10	24.98	24.94	62.35
Earnings per Equity Share (Face Value of ` 10/-) (Not Annualised)						
(a) Basic (in `)	0.05	0.11	0.03	0.16	0.16	0.40
(b) Diluted (in `)	0.05	0.11	0.03	0.16	0.16	0.40
Number of Shares						
a) Basic	154.57	154.57	154.57	154.57	154.57	154.57
b) Diluted	154.57	154.57	154.57	154.57	154.57	154.57

Notes

*EPS not annualized

Notes:

1. The COVID pandemic is unprecedented and the Company has also experienced its adverse impact. With gradual resumption of operations, plants have started moving towards normalcy, though challenges still exist. While the Company continues to work very closely with all the stakeholders, the situation continues to be still evolving. The Company, as at the date of approval of these financial statements, has relied on available information and assumptions to arrive at its estimates.

2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 25/10/2024

3. The Financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting

4. The Company is engaged in primarily in the IT and Software development business and there are no separate reportable segments as per Ind AS 108 on

5. The company is in the process of obtaining balance confirmation from Trade Receivables amounting to Rs.1615.23 Lakhs as on 30/09/2024 along with provision for expected credit loss

6. Balance appearing in the current tax (net) amounting to Rs.380.02 Lakhs, under current asset is the Standalone Financial Results are subject to reconciliation.

The effect of non-reconciliation is not quantifiable

7. The investment in the equity of subsidiary company of Rs.311.38 Lakhs is reported under historical cost.

8. The figures of last quarter of current year and previous year are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures.

9. In respect of the input tax credit for 6 months ended September 2024 reconciliation of input tax credit matching with 2A/2Bis pending for reconciliation. Compliance in respect of TDS liability is pending for payment and expected to be made with interest.

**For K. GOPAL RAO & CO,
CHARTERED ACCOUNTANTS**

[Signature]

PARTNER



For and on Behalf of the Board

[Signature]
MAHALINGAM VASUDEVAN
Director
DIN 01608150

DATE: 25/10/2024
PLACE: Chennai

California Software Company Limited
Standalone unaudited Cash flow statement

(₹ in lakhs)

Particulars	Half year ended 30.09.24 (Unaudited)	Year ended 31.03.2024 (Audited)
Cash flow from operating activities		
Profit before tax	33.75	86.78
Adjustments for:		
Exceptional items	-	-
Depreciation and amortisation expense	28.43	71.62
Operating profit before working capital changes	62.18	158.40
Changes in working capital:		
Decrease/(increase) in trade receivables	-149.88	248.28
Increase/(decrease) in trade payables	-30.51	5.57
Increase/(decrease) in other current financial assets	-	8.33
Increase/(decrease) in other current liabilities and provisions	5.08	14.91
Decrease/(increase) in other current assets	-16.30	-8.36
Increase/(decrease) in other current financial liabilities	45.58	-595.00
Cash generated from operations	-146.02	-326.27
Taxes Paid	8.78	25.36
Net cash generated from operating activities	-92.62	-193.24
Cash flows from investing activities		
Payment for acquisition of subsidiary, net of cash acquired	-	-
Payments for property, plant and equipment	-	-
Changes in long term funds	-	-
Net cash outflow from investing activities	-	-
Cash flows from financing activities		
Proceeds from issues of shares	-	-
Proceeds from borrowings	92.35	194.84
Dividend on OCRPS	-	-
Net cash inflow (outflow) from financing activities	92.35	194.84
Net increase (decrease) in cash and cash equivalents	-0.27	-0.25
Cash and cash equivalents at the beginning of the financial year	2.90	3.15
Cash and cash equivalents at end of the year	2.63	2.90

For **K. GOPAL RAO & CO,**
CHARTERED ACCOUNTANTS

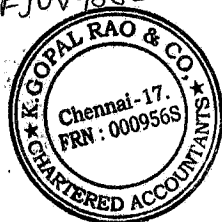
[Signature]

PARTNER



Date: 25/10/2024
Place: Chennai

UDIN : 24 211784 Bk FJUV9883



For and on behalf of the Board

[Signature]

Mahalingam Vasudevan
Director

DIN- 01608150

California Software Company Limited			(₹ in lakhs)
Standalone unaudited assets and liabilities			
Particulars	As at 30.09.2024	As at 31.03.2024	
Assets			
Non-current assets			
Property, plant and equipment	253.01	281.44	
Financial assets			
i. Investments	311.38	311.38	
Deferred tax assets	12.47	12.47	
Total non-current assets	576.86	605.29	
Current assets			
Inventories	-	-	
Financial assets			
i. Trade receivables	1,615.23	1,465.35	
ii. Cash and cash equivalents	2.63	2.90	
Other current assets	442.95	426.65	
Total current assets	2,060.81	1,894.91	
Total assets	2,637.67	2,500.20	
Equity and Liabilities			
Equity			
Equity share capital	1,545.71	1,545.71	
Other equity	11.41	-13.09	
Total equity	1,557.12	1,532.62	
Liabilities			
Non-current liabilities	-	-	
Total non-current liabilities	-	-	
Current liabilities			
Financial liabilities			
i. Borrowings	923.75	831.40	
ii. Trade payables	10.29	40.80	
iii. Other financial liabilities	47.09	1.03	
Provisions	-	-	
Other current liabilities	99.43	94.34	
Liabilities directly associated with assets classified as held for sale			
Total current liabilities	1,080.56	967.58	
Total liabilities	1,080.56	967.58	
Total equity and liabilities	2,637.68	2,500.20	

For **K. GOPAL RAO & CO,**
CHARTERED ACCOUNTANTS

[Signature]
PARTNER



For and on behalf of the Board

[Signature]

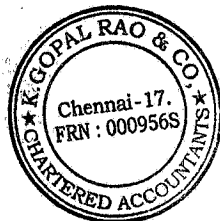
Mahalingam Vasudevan
Director
DIN- 01608150

Date: 25/10/2024

Place: Chennai

UDIN : 24211784BK

FJUV9883





Independent Auditor's Review Report On consolidated unaudited quarterly and half yearly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
M/s. California Software Company Limited**

We have reviewed the accompanying statement of unaudited consolidated financial results of **M/s. California Software Company Limited** ("the Company") for the **quarter ended September 30, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/committee of Board of Directors.

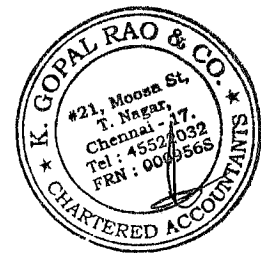
This consolidated financial result is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the Subsidiary Entity – M/s. Aspire Communications Private Limited

Based on our review conducted and procedures performed as stated in paragraph 3 above and Subject to matters described in paragraph 8 below, based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 8 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Branches

Mumbai | Bengaluru | Hyderabad | Coimbatore | Madurai | Tiruchirapalli | Tiruvallur

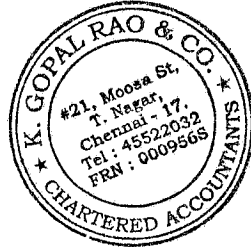
21, Moosa Street, T. Nagar, Chennai - 600 017. ☎ 044 - 4552 2032

☎ 98400 53053 | 98842 53053 🌐 www.kgrca.in ✉ madan@kgrca.in | kgrcas@gmail.com

The consolidated unaudited financial results include the interim financial information of subsidiary company of M/s. Aspire Communications Private Limited, which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs. Nil and total profit after tax of Rs. Nil and total Comprehensive income of Rs. Nil for the quarter ended **September 30, 2024** and Cash flows (net) of Rs. Nil as on **September 30, 2024**, as considered in the consolidated unaudited financial results, based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

Attention is drawn to Note no's 5, 6 and 7 to the notes to consolidated financial results in respect of GST Liability, Balance confirmation from trade receivables investment in equity of subsidiary company and statutory compliance relating to GST and TDS. Our opinion is not modified in these matters.

Place: Chennai
Date: October 25, 2024



For **K. Gopal Rao & Co.**
Chartered Accountants
FRN: 000956S

A handwritten signature in black ink, appearing to read 'Gopal Rao'.

CA MADAN GOPAL NARAYANAN
Partner

Membership No: 211784
UDIN: 24211784BKFJVT9636

CALIFORNIA SOFTWARE COMPANY LIMITED

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in lakhs, except per share data)

Particulars	Quarter Ended			Half Year Ended		Year
	30 Sep '24	30 Jun '24	30 Sep '23	30 Sep '24	30 Sep '23	31 March '24
Income						
Revenue from Operations	106.96	107.63	103.24	214.59	201.73	428.03
Other Income	-	-	-	-	-	0.00
Total Income	106.96	107.63	103.24	214.59	201.73	428.03
Expenses						
Employee Benefits Expense	57.74	44.73	52.60	102.46	84.57	183.23
Finance Costs	-	-	-	-	0.06	-
Depreciation / Amortisation and Depletion Expense	14.29	14.14	18.00	28.43	35.81	71.62
Other Expenses	24.60	25.35	28.54	49.95	56.35	88.26
Total Expenses	96.63	84.21	99.14	180.84	176.79	343.11
Profit before exceptional items and tax	10.33	23.42	4.10	33.75	24.94	84.92
Exceptional items	-	-	-	-	-	-
Profit Before Tax	10.33	23.42	4.10	33.75	24.94	84.92
Tax Expenses						
Current Tax	2.69	6.09	-	8.78	-	25.85
Deferred Tax	-	-	-	-	-	-3.28
Profit for the Period	7.64	17.33	4.10	24.98	24.94	62.35
Other Comprehensive Income (OCI)						
i	Items that will not be reclassified to Profit and Loss	-	-	-	-	-
ii	Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
iii	Items that will be reclassified to Profit or Loss	-	-	-	-	-
iv	Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
Total Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	7.64	17.33	4.10	24.98	24.94	62.35
Net Profit attributable to:						
a)	Owners of the Company	7.64	17.33	4.10	24.98	62.35
b)	Non-Controlling Interest	-	-	-	-	-
Other Comprehensive Income attributable to:						
a)	Owners of the Company	-	-	-	-	-
b)	Non-Controlling Interest	-	-	-	-	-
Total Comprehensive Income attributable to:						
a)	Owners of the Company	7.64	17.33	4.10	24.98	62.35
b)	Non-Controlling Interest	-	-	-	-	-
Earnings per Equity Share (Face Value of ₹ 10/-) (Not Annualised)						
(a)	Basic (in ₹)	0.05	0.11	0.03	0.16	0.40
(b)	Diluted (in ₹)	0.05	0.11	0.03	0.16	0.40
Number of Shares						
a)	Basic	154.57	154.57	154.57	154.57	154.57
b)	Diluted	154.57	154.57	154.57	154.57	154.57

*EPS not annualized

Notes:

- The COVID pandemic is unprecedented and the Company has also experienced its adverse impact. With gradual resumption of operations, plants have started moving towards normalcy, though challenges still exist. While the Company continues to work very closely with all the stakeholders, the situation continues to be still evolving. The Company, as at the date of approval of these financial statements, has relied on available information and assumptions to arrive at its estimates.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 25/10/2024
- The Financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Company is engaged in primarily in the IT and Software development business and there are no separate reportable segments as per Ind AS 108 on "Operating Segments" and hence the Ind AS 108 is not applicable.
- The company is in the process of obtaining balance confirmation from Trade Receivables amounting to Rs.1615.23 Lakhs as on 30/09/2024 along with provision for expected credit loss
- Balance appearing in the current tax (net) amounting to Rs.380.02 Lakhs, under current asset is the Standalone Financial Results are subject to reconciliation. The effect of non-reconciliation is not quantifiable
- In respect of the input tax credit for 6 months ended September 2024 reconciliation of input tax credit matching with 2A/2Bis pending for reconciliation. Compliance in respect of TDS liability is pending for payment and expected to be made with interest.
- The figures of last quarter of current year and previous year are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary; to make them comparable.

Standalone Results of the Company:

Particulars	Quarter Ended			Half Year Ended		Year
	30 Sep '24	30 Jun '24	30 Sep '23	30 Sep '24	30 Sep '23	31 March '24
Total Income	106.96	107.63	103.24	214.59	201.73	428.03
Net Profit/(loss) before tax/Expenses	10.33	23.42	4.10	33.75	24.94	84.92
Net Profit/(loss) for the period/year	7.64	17.33	4.10	24.98	24.94	62.35
Total Comprehensive Income for the period/year	7.64	17.33	4.10	24.98	24.94	62.35

For and on behalf of the Board



Mahalingam Vasudevan
Director
DIN- 01608150

Date: 25/10/2024
Place: Chennai

California Software Company Limited			(₹ in lakhs)
Consolidated unaudited cash flow statement			
Particulars	Half year ended 30.09.24 (Unaudited)	Year ended 31.03.2024 (Audited)	
Cash flow from operating activities			
Profit before tax	33.75	84.93	
Adjustments for:			
Exceptional Items		-	
Depreciation and amortisation expense	28.43	71.62	
Operating profit before working capital changes	62.18	156.54	
Changes in working capital:			
Decrease/(increase) in trade receivables	-149.88	248.28	
Increase/(decrease) in trade payables	-30.51	5.57	
Increase/(decrease) in other current financial assets	-	14.28	
Increase/(decrease) in other current liabilities and provisions	51.14	-595.00	
Decrease/(increase) in other current assets	-16.30	-8.36	
Increase/(decrease) in other current financial liabilities	-0.48	8.33	
Cash generated from operations	-83.84	-326.91	
Taxes Paid	8.78	25.36	
Net cash generated from operating activities	-92.62	-195.73	
Cash flows from investing activities			
Payment for acquisition of subsidiary, net of cash acquired	-	-	
Payments for property, plant and equipment	-	-	
Changes in long term funds	-	-	
Net cash outflow from investing activities	-	-	
Cash flows from financing activities			
Proceeds from issues of shares	-	-	
Proceeds from borrowings	92.35	194.84	
Dividend on OCRPS	-	-	
Net cash inflow (outflow) from financing activities	92.35	194.84	
Net increase (decrease) in cash and cash equivalents	-0.27	-0.89	
Cash and cash equivalents at the beginning of the financial year	4.01	4.89	
Cash and cash equivalents at end of the year	3.74	4.01	

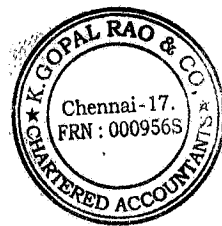
For **K. GOPAL RAO & CO,**
CHARTERED ACCOUNTANTS

Date: 25/10/2024
Place: Chennai

[Signature]
PARTNER



UDIN: 24211784 BK FJV T 9636



For and on behalf of the Board

[Signature]
Mahalingam Vasudevan
Director
DIN- 01608150

California Software Company Limited
Consolidated unaudited assets and liabilities

(₹ in lakhs)

Particulars	As at 30.09.2024 Unaudited	AS at 31.03.2024 Audited
Assets		
Non-current assets		
Property, plant and equipment	253.01	281.44
Financial assets		
i. Investments	-	-
Deferred tax assets	12.47	12.47
Total non-current assets	265.48	293.91
Current assets		
Inventories	-	-
Financial assets		
i. Trade receivables	1,615.23	1,465.35
ii. Cash and cash equivalents	3.74	4.01
Other current assets	442.95	426.65
Total current assets	2,061.92	1,896.01
Total assets	2,327.40	2,189.92
Equity and Liabilities		
Equity		
Equity share capital	1,545.71	1,545.71
Other equity	-300.40	-324.89
Total equity	1,245.31	1,220.82
Liabilities		
Non-current liabilities	-	-
Total non-current liabilities	-	-
Current liabilities		
Financial liabilities		
i. Borrowings	923.75	831.40
ii. Trade payables	10.29	40.80
iii. Other financial liabilities	1.03	1.03
Provisions	-	-
Other current liabilities	147.02	95.87
Liabilities directly associated with assets classified as held for sale		
Total current liabilities	1,082.09	969.11
Total liabilities	1,082.09	969.11
Total equity and liabilities	2,327.40	2,189.92

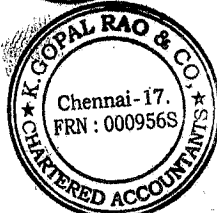
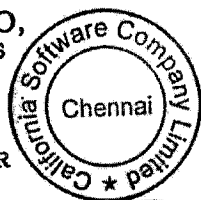
For K. GOPAL RAO & CO,
CHARTERED ACCOUNTANTS


PARTNER

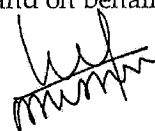
Date: 25/10/2024

Place: Chennai

UDIN : 24211784BK
FJVT9636



For and on behalf of the Board



Mahalingam Vasudevan

Director

DIN- 01608150