

RUCHI INFRASTRUCTURE LTD.

101, The Horizon, 1st Floor, Nath Mandir Road, 11/5, South Tukoganj, Indore - 452 001 (M.P.) Tel.: 91-731-4755209, 4755227 CIN - L65990MH1984PLC033878

Date: 21st May, 2024

BSE Ltd. Floor No.25, Phiroze Jeejeebhoy Tower Dalal Street, Mumbai – 400 001

National Stock Exchange of India Ltd. "Exchange Plaza" Bandra-Kurla Complex, Bandra (E) Mumbai – 400 051

Dear Sir(s),

Sub. : Outcome of the meeting of Board of Directors held on 21st May, 2024.

Pursuant to provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we attach herewith the audited standalone and consolidated financial results of the Company for the quarter and year ended on 31st March, 2024 duly approved by the Board of Directors of the Company in accordance with provisions of Regulation 33 of the said Regulations at its meeting held on 21st May, 2024. The audit reports issued by the Statutory Auditors in this regard are also attached herewith for your records.

We may also inform you that the trading window for designated persons under the Code of Conduct of the Company made in terms of SEBI (Prohibition of Insider Trading) Regulations, 2015 is closed from Saturday, 16th March, 2024 till 23rd May, 2024.

The meeting commenced at 3.30 pm and concluded at 5.45 pm.

Thanking you, Yours faithfully,

For Ruchi Infrastructure Ltd.

Executive Director DIN: 02143172

Encl: As Above



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Date: 21st May, 2024

BSE Ltd. Floor No. 25, Phiroze Jeejeebhoy Tower Dalal Street, Mumbai – 400 001

National Stock Exchange of India Ltd. "Exchange Plaza" Bandra-Kurla Complex, Bandra (E) Mumbai – 400 051

Dear Sir(s),

Sub.: Declaration in respect of Unmodified Opinion on Audited Financial Results.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of the Company viz. SMAK & Co., Chartered Accountants (Firm Registration No. 020120C), have issued an Unmodified Audit Report on Standalone and Consolidated Financial Statements of the Company for the year ended 31st March, 2024.

Kindly take the same in your records.

Thanking you, Yours faithfully,

For Ruchi Infrastructure Ltd.

Executive Director DIN: 02143172

SMAK & Co Chartered Accountants

FRN: 020120C

317, Chetak Centre, RNT Marg Indore – 452001, M.P Ph (o) : +91-9770067763, (o) : +91-9111110023 Email : <u>associates.atishay@gmail.com</u>

Independent Auditors Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To The Board of Directors of Ruchi Infrastructure Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying quarterly and year to date standalone financial results of Ruchi Infrastructure Limited (the Company) for the quarter and year ended 31st March, 2024 attached herewith being submitted by the company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results :

(i) are presented in accordance with the requirements of the Listing Regulations 33 of The SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 in this regards and

(ii) gives a true and fair view in conformity with the recognition and measurement principle laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss for the quarter and net profit for the year ended 31st March 2024 and of other comprehensive income and other financial information for the quarter and year ended March 31,2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (as amended). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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.

Management's Responsibility for the Standalone Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the annual financial statements. The Board of Directors of company are responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss for the quarter and net profit for the year ended on 31st March, 2024 and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of directors is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 Standard on Auditing 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 financial statements.

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

 Identify and assess the risks of material misstatement of the standalone financial results, 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 financial controls 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 adequate internal financial controls with reference to financial statements in place 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 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 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 standalone financial results 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.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results 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.



Other Matter

These standalone finantial results include result for the quarter ending March 31,2024 and corresponding quarter ending of previous year being the balancing figure between audited figures in respect of the full financial year and the published un audited year to date figures up to the third quarter of the respective financial year, which were subjected to a limited review as required under the listing regulations.

Our opinion is not modified in respect of above matters.

For SMAK & Co. Chartered Accountants (Firm Reg. No. 020120C)

CA Atishay Khasgiwala Partner M. No. 417866 Date: 21.05.2024 Place : Indore UDIN: 24417866BJZZBU4958

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| | RUCHI | INFRASTRUCTUR | E LTD | | | |
|------|--|--------------------------------------|-------------------|-----------------|----------------|---------------|
| | | 990MH1984PLC0 | | | | |
| | Regd. Office :706, Tulsiani Cl | nambers, Narima one : 022-4971205 | | - 400 021 | | |
| | Website : www.ruchlinfrastructure.com | | | hinfrastructur | a com | |
| | STATEMENT OF AUDITED STANDALON | E FINANCIAL RESUL | TS FOR THE QUARTE | R AND YEAR ENDE | D MARCH 31, 20 | 24 |
| | | | | | | (Rs. In lacs) |
| | | | Quarter Ended | 1 | Year E | |
| | PARTICULARS | 31.03.2024 | 31.12.2023 | 31.03.2023 | 31.03.2024 | 31.03.2023 |
| - | | Audited | Reviewed | Audited | Audited | Audited |
| | Income | 1 | | | | |
| 1 | Revenue from operations | 946 | 937 | 1,043 | 3,988 | 4,141 |
| li. | Other Income | 86 | 131 | 91 | 821 | 358 |
| 111. | Total Income (I + II) | 1,032 | 1,068 | 1,134 | 4,809 | 4,499 |
| IV. | Expenses | | | | | |
| | (a) Cost of Materials Consumed | 7 | 25 | 18 | 79 | 112 |
| | (b) Purchases of Stock in Trade | _ | - | - | - | |
| | (c) Changes in Inventories of finished goods, work in | | | ľ | | |
| | progress and stock in trade | 7 | (10) | 2 | (7) | (6) |
| | (d) Employee benefits expenses | 287 | 235 | 279 | 1,070 | 1,013 |
| | (e) Finance Cost | 22 | 16 | 101 | 134 | 341 |
| | (f) Depreciation, amortisation and Impairment Expense | 263 | 239 | 280 | 974 | 993 |
| | (g) Other Expenses | 577 | 343 | 620 | 2,005 | 1,802 |
| | Total Expenses (IV) | 1,163 | 848 | 1,300 | 4,255 | 4,255 |
| v | Profile III. and the former of the second | (174) | | (4.55) | | |
| v | Profit /(loss) before exceptional items and tax (III - IV) | (131) | 220 | (166) | 554 | 244 |
| VI | Exceptional Items | - | - | - | 725 | - |
| VII | Profit /(loss) before tax (V - VI) | (131) | 220 | (166) | 1,279 | 244 |
| /111 | Tax Expenses | | | | | |
| | Current Tax | (17) | 53 | (7) | 54 | 54 |
| | Deferred Tax | 22 | 2 | (38) | 45 | 91 |
| | Tax for earlier years | (50) | ° | - | (50) | - |
| х | Profit /(loss) for the period (VII-VIII) | (86) | 165 | (121) | 1,230 | 99 |
| | | | | | | |
| < | Other Comprehensive Income | | | | | |
| | (a) Items that will not be reclassified to profit or loss | (22) | 17 | - | (27) | (18) |
| | Tax Relating to above items | 6 | (5) | (1) | 7 | 2 |
| | (b) Items that will be reclassified to profit or loss | - | - | - | - | - |
| | Tax Relating to above items | | - | - | - | - |
| (1 | Total Comprehensive Income for the period ($IX + X$) | (102) | 177 | (122) | 1,210 | 83 |
| 31 | Paid up Equity Share Capital (Face Value of Re 1 each) | 2,249 | 2,155 | 2,155 | 2,249 | 2,155 |
| 11 | Earning per equity share of face value of Re 1 each Basic and Diluted earning per share before Exceptional Items | | | | | |
| • | a) Basic (Rs.) | (0.08) | 0.04 | (0.10) | 0.08 | (0.11) |
| | b) Diluted (Rs.) | (0.07) | 0.03 | (0.10) | 0.08 | (0.12) |
| | Earning per equity share of face value of Re 1 each Basic and Diluted earning per share after Exceptional | | | | | |
| | a) Basic (Rs.) | (0.08) | 0.04 | (0.10) | 0.42 | (0.11) |
| | b) Diluted (Rs.) | (0.07) | 0.03 | (0.10) | 0.40 | (0.12) |

For and on behalf of the Board of Directors

Place indore

Executive Director

Date May 21, 2024

| | RUCHI INFRASTR | UCTURE LTD | | | | |
|--|--|--------------------------|-------------------|------------|---|--|
| | CIN L65990MH198 | 34PLC033878 | | | | |
| Negd. Office : | 706, Tulsiani Chambers, A Phone : 022-4 | | bai - 400 021 | | | |
| Website : www.ruchilafra | structure.com. E Mail : n | Ichiinfrasecretarial@ | ruchünfrastructur | 0.0000 | | |
| AUDITED STANDALONE SEG | MENT INFORMATION FOR T | HE QUARTER AND YEA | R ENDED MARCH 31, | . 2024 | | |
| | | | | | | |
| | | STANDAL Quarter Ended | ONE | Maria | (Rs. in la | |
| PARTICULARS | | - caunces inner | | Year G | 1000 | |
| | 31.03.2024 | 31.12.2023 | 31.03.2023 | 31.03.2024 | 31.03.20 | |
| Segment Revenue | (Audited) | (Reviewed) | (Audited) | (Audited) | (Audite | |
| | Chiefe Ch | | | | | |
| Commodities | _ | - | _ | | | |
| Infrastructure | 799 | 811 | 894 | 3,340 | 2 401 | |
| Windpower | 125 | 100 | | | 3,48 | |
| Others | 22 | | 109 | 536 | 508 | |
| Unallocible | | 26 | 40 | 112 | 148 | |
| Total Segment Revenue | | | | | ~~ | |
| roren de Bruerre werdende | 946 | 937 | 1,043 | 3,988 | 4,141 | |
| | | | | | | |
| Less : Inter segment Revenue | - | - | - | - | - | |
| | | | | | | |
| Net Sales/Income from operations | 946 | 937 | 1,043 | 3,988 | 4,141 | |
| | | 1 | | | | |
| logment Results | | 1940-1442 (dis | | | | |
| Profit/(loss) before tax and interest from each segment) | | | | | | |
| Commodities | | ****** | | | | |
| nfrastrücture | - | - | - | - | - | |
| | 181 | 381 | 201 | 1,475 | 1,314 | |
| Vindpower | 13 | (8) | (9) | 94 | 69 | |
| Others | (2) | 5 | 10 | 7 | 2 | |
| Inaliocable | (301) | (142) | (267) | (888) | (800 | |
| otal | (109) | 236 | (65) | 688 | 585 | |
| ess: (I) Finance Cost | 22 | 16 | 101 | 134 | 341 | |
| dd: (ii) Exceptional Item | - | - | - | 725 | - | |
| | | | | , 10 | | |
| rofit for the Period Before Tax | (424) | | 10.001 | d 10 70 0 | | |
| | (131) | 220 | (166) | 1,279 | 244 | |
| 2gment Assets | | | | | | |
| ommodities | 2/12 | 540 | io | 240 | 40 | |
| frastructure | 248 14,612 | 248 | 48 | 248 | 48 | |
| indpower | 881 | 14,279 | 13,606 | 14,612 | 13,606 | |
| | | 958 | 1,061 | 881 | 1,061 | |
| thers | 64 | 79 | 40 | 64 | 40 | |
| hallocable. | 12,300 | 11,716 | 12,427 | 12,300 | 12,427 | |
| ntal Assets | 28,105 | 27,290 | 27,182 | 28,105 | 27,182 | |
| gment Liabilities | | | | | 9, e altri e di la mana di anti | |
| | | | | | | |
| iding | - | - | - | ÷ | - | |
| rastructure | 2,078 | 1,809 | 1,590 | 2,078 | 1,590 | |
| indpower | - | 4 | - | - | - | |
| hers | 2 | 34 | - | 2 | - | |
| allocable | 6,609 | 6,649 | 8,110 | 6,609 | 8,110 | |
| tal Liabilities | 8,689 | 8,496 | 9,700 | 8,689 | 9,700 | |

For and on behalf of the Board of Directors and the

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Place : Indore Date : May 21, 2024

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Executive Director

RUCHI INFRASTRUCTURE LTD

CIN L65990MH1984PLC033878

Regd. Office :706, Tulsiani Chambers, Nariman Point, Mumbai – 400 021

Phone : 022-49712051

Website : www.ruchiinfrastructure.com, E Mail : ruchiinfrasecretarial@ruchiinfrastructure.com

| | COLORIAN CONTRACTOR CONT | (Rs. in Lac |
|--|---|----------------|
| | Year ended | Year end |
| Cash Flow from operating activities | March 31st, 2024 | March 31st, 20 |
| Profit / (loss) before tax | | 1 mil 1 |
| Adjustments for : | 1,279 | 24 |
| Depreciation | | |
| Net (gain)/ Loss on Sale of Property, plant & Equipment | 974 | 99 |
| Amounts charged directly to OCI/Retained earnings | (390) | (1 |
| Guarantee Commission | (27) | (|
| Share in (profit)/loss of partnership firm | (101) | (10 |
| Government Grant Income | | - |
| Loss / (gain) on sale of investment | (18) | (1 |
| Provision for doubtful debts reversed | - | * |
| Interest Income | (1) | (2 |
| investment written off | (159) | (10 |
| Finance Costs | 44 | |
| Net gain on derecognised of ROU Assets | 134 | 34 |
| Gain on slump sale | (14) | |
| | (725) | |
| Operating Profit Before Working Capital Changes | | |
| Working Capital Adjustments | 996 | 1,31 |
| (increase)/Decrease in Inventories | | |
| | (25) | 1 |
| (Increase)/Decrease in Trade and other receivables | (1) | (9 |
| Increase/(Decrease) in Trade and other payables | 104 | 1 |
| Cash Generated from operations | 1,074 | 1,24 |
| Income Tax (Paid)/ Refund | (169) | (16) |
| NET CASH FLOW FROM OPERATING ACTIVITIES | 905 | 1,08 |
| | | |
| Cash Flow from Investing Activities | | |
| Purchase of Property, Plant & Equipment (Including Capital WIP | | |
| and Capital advance) | (1,980) | (826 |
| Proceeds from Sale of Property, Plant & Equipment | 1,281 | 39 |
| Advance received against asssets held for sale | 300 | 101 |
| (Purchase) of Investment | (11) | (55 |
| Acquisition of Stake in subsidiary | (401) | |
| Sale of Investment | - | - |
| Interest Income | 148 | 99 |
| Loan given to / Recover from Subsidiary | - | 1,161 |
| Share in profit / (loss) of partnership firm | (227) | |
| Change in Investment in Fixed Deposits | 794 | (826 |
| | · · · · | (ozy |
| NET CASH FLOW FROM INVESTING ACTIVITIES | (96) | (307 |
| Cash Flow from Financing Activities | | |
| | | |
| Proceeds from issue of share capital | 724 | 1,057 |
| Money Received against share warrants | - | 534 |
| Proceeds from Borrowings | 180 | |
| Repayment of borrowings | (1,585) | (1,443 |
| Repayment of Lease liability | (60) | (21 |
| Finance Costs | (105) | (341 |
| Interest on lease liabilities | (29) | <u> </u> |
| NET CASH FLOWS FROM FINANCING ACTIVITIES | (875) | (214 |
| | | |
| Net increase/(decrease) in Cash and Cash Equivalents | (66) | 559 |
| Cash & Cash Equivalents at the beginning of the year | 1,061 | 502 |
| a surray and a set of | | 1,051 |
| Cash & Cash Equivalents comprises : | | |
| Balance with Banks in Current Accounts | 992 | 1,058 |
| Cash on Hand | 3 | 3 |
| | 995 | 1,061 |

Place Indore

For and on behalf of the Board of Directors

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Date May 21, 2024

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Executive Director

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RUCHI INFRASTRUCTURE LTD CIN L65990MH1984PLC033878 Regd. Office :706, Tuisieni Chambers, Nariman Point, Mumbai – 400 021 Phone : 022-49712051 Website : www.ruchiinfrastructure.com, E Mail : ruchiinfrasecretarial@ruchiinfrastructure.com

| STATEMENT OF ASSETS AND LIABILITIES | STANDA | (Rs. in La MONE |
|--|--|--|
| PARTICULARS | As at March | As at March |
| | 31, 2024 | 31, 2023 |
| ASSETS | | |
| Non-current assets | | |
| (a) Property, plant and equipment | 16 704 | |
| (b) Capital work-in-prograss | 16,704 | 16 |
| (c) Intangible assets | 631 | |
| (d) Right of use assets | 75 | |
| (e) Financial Assess | 1,280 | 1, |
| (i) Investments | - | |
| (ii) Others | 4,634 | 4, |
| (f) Defurned tax Assets (Net) | 149 | |
| (g) Other non-current assets | - | |
| (a) obici nali current asses | 979 | |
| Total Non-current assets | 24,452 | 23, |
| Current assets | | |
| | | |
| (a) Inventories | 44 | |
| (b) Financial Assets | | |
| (i) investments | | |
| (II) Trade receivables | 540 | 1 |
| (iii) Cash and cash equivalents | 995 | |
| (iv) Bank balances ther than (#) above | | 1,0 |
| (v) Loans | 625 | 1,1 |
| (vi) Others | 455 | 4 |
| (c) Other Current Assess | 380 | 1 |
| | 530 | 4 |
| Total Current assets | 3,569 | 4,0 |
| Assets Classified as Held for Sale | 84 | |
| Total Assets | 70 105 | |
| | 28,105 | 27,1 |
| EQUITY AND LIABILITIES Equity | | |
| (a) Equity share capital | 2.5.0 | |
| (b) Other Equity | 2,249 | 2,1 |
| Total Equity | 17,167 | 15,3 |
| | 19,416 | 17,4 |
| LIABILITIES | | |
| | - | |
| Non-Current Liabilities | | |
| | | |
| Non-Current Liabilities | 5 586 | ς Α' |
| Non-Current Liabilities (a) Financial Liabilities | 5,586 | |
| Non-Current Liabilities (a) Financial Liabilities I) Borrowings | 255 | 1 |
| Non-Current Llabilibles (a) Financial Llabilibles I) Borrowings (ia) Lease Llabitibles | 255 87 | |
| Non-Current Liabilities (a) Financial Liabilities () Borrowings (la) Loase Liabilities (b) Provisions (c) Defarred itax Ilabilities (Net) | 255 87 303 | 20 |
| Non-Current Llabilities (a) Financial Llabilities () Borrowings (Ia) Loase Llabilities (b) Provisions | 255 87 303 378 | 26 39 |
| Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Lease Liabilities (b) Provisions (c) Deferred tax ilabilities (Net) (d) Other non-current liabilities Total Non-Current Liabilities | 255 87 303 | 26 39 |
| Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Lease Liabilities (c) Deformed tax Nabilities (Net) (d) Other non-Current Nabilities Total Non-Current Liabilities Current Nabilities | 255 87 303 378 | 20 |
| Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Derovisions (c) Definities (c) Definities (c) Other non-current liabilities (c) Other non-current Liabilities (c) Current Liabilities (c) Plancial Liabi | 255 87 303 378 | 20 |
| Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Deforred tax liabilities (Net) (c) Deforred tax liabilities (Net) (c) Deforrent liabilities Total Non-Current Liabilities Current Riabilities (a) Plnancial Liabilities (b) Sorrowings (c) Sorrowing (c | 255 87 303 378 | 2(35 6,24 |
| Non-Current Liabilibles (a) Financial Liabilibles (a) Borrowings (a) Lease Liabilibles (b) Provisions (c) Defarred tax liabilities (Net) (d) Other non-current liabilities Total Non-Current Liabilities Current Kabilities (a) Financial Liabilities (b) Financial Liabilities (b) Financial Liabilities (c) Provisions (c) Prov | 255 87 303 378 5,609 455 | 26 35 6,24 2,02 |
| Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Deforred tax liabilities (Net) (c) Deforred tax liabilities (Net) (c) Deforrent liabilities Total Non-Current Liabilities Current Riabilities (a) Plnancial Liabilities (b) Sorrowings (c) Sorrowing (c | 255 87 303 378 5,509 | 26 35 6,24 2,02 |
| Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Deferred tox liabilities (Net) (c) Deferred tox liabilities (Net) (c) Other non-current Habilities (c) Other non-current Liabilities (c) Rom-Current Liabilities (c) Sorrowings (c) Sorrowings (c) Sorrowings (c) Trade payables | 255 87 303 378 5,609 455 | 26 35 6,24 2,02 |
| Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Deferred tax liabilities (b) Provisions (c) Deferred tax liabilities (c) Other non-current liabilities (c) Other non-current liabilities (c) Other non-current Liabilities (c) Plancial Liabilities (c) Borrowings (c) Borrowi | 255 87 303 378 5,609 455 10 | 2(33 6,24 2,02 1 |
| Non-Current Liabilities (a) Financial Liabilities (b) Frowlogs (c) Loase Liabilities (b) Provisions (c) Deferred tax liabilities (c) Deferred tax liabilities (c) Other non-Current liabilities (c) Other non-Current Liabilities (c) Current Mabilities (c) Ron-Current Liabilities (c) Borrowings (c) Borrowings (c) Borrowings (c) Current Liabilities (c) Total culstanding dues of Micro and Small Enterprises (c) Total culstanding dues of Creditors other than Micro and Small Enterprises (c) Total culstanding dues of Creditors other than Micro and Small Enterprises (c) Total culstanding dues of Creditors other than Micro and Small Enterprises (c) Total culstanding dues of Creditors other than Micro and Small Enterprises (c) Total culstanding dues of Creditors other than Micro and Small Enterprises (c) Total culstanding dues of Creditors other than Micro and Small Enterprises (c) Total culstanding dues of Creditors other than Micro and Small Enterprises (c) Total culstanding dues of Creditors other than Micro and Small Enterprises (c) Total Culstanding Cues of Creditors other than Micro and Small Enterprises (c) Total Culstanding Cues of Creditors other than Micro and Small Enterprises (c) Total Culstanding Cues of Creditors other than Micro and Small Enterprises (c) Total Culstanding Cues of Creditors other than Micro and Small Enterprises (c) Total Culstanding Cues of Creditors other than Micro and Small Enterprises (c) Total Culstanding Cues of Creditors other than Micro and Small Enterprises (c) Total Culstanding Cues of Creditors other than Micro and Small Enterprises (c) Total Culstanding Cues of Creditors other than Micro and Small Enterprises (c) Total Culstanding Cues of Creditors other than Micro and Small Enterprises (c) Total Culstanding Cues of Creditors (c) Total Culstanding (c) Cues of Creditors (c) Total Culstanding (c) Cues of Creditors (c) Total C | 255 87 303 378 6,609 455 10 | 2(33 6,24 2,02 1 - 1 |
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Place Indore Date May 21, 2024

For and on behalf of the Board of Directors

1

Executive Director

NOTES .

- The audited standalone financial results for the quarter and Year ended March 31, 2024 were reviewed by the Audit committee at its Trank meeting held on May 21, 2024 and approved at the meeting of Board of Directors on that date.
- During the year ended 31 March 2023, the Company made a preferential issue of 3,07,85,000 warrants each convertible into one equity 2 share of Rs.1/- at a price of Rs. 10.30 per warrant within the validity period of 18 months from the date of allotment. Out of such 3,07,85,000 warrants, 1,02,62,000 warrants were converted into equity shares during the year ended 31st March 2023. Accordingly, as on 31st March 2023, 2,05,23,000 warrants were outstanding. During the current FY 2023-24 further 94,00,000 warrants have been converted in to equal number of equity shares and as on 31st March

2024 remaining 1,11,23,000 warrants were outstanding for conversion up to 12 August, 2024.

3 Other Income include the following.

| | 1 0 | Juarter Ended | | Year E | (Rs. In lacs) |
|---|------------|---------------|---|------------|---------------|
| | 31.03.2024 | 31.12.2023 | | 31.03.2024 | 31.03.2023 |
| Reversal of Provisons against trade receivables | 2 | - | 2 | 1 | 23 |

- 4 During the quarter ended September 30, 2023 the Company executed Business Transfer Agreement for disposal of business undertaking of the Company comprising of petroleum terminal at Cochin Port on slump sale basis for a consideration of Rs. 811 lacs. The gain of Rs. 725 Lacs arising out of the sale has been disclosed under "Exceptional Item".
- The Company has opted for the new tax regime u/s 115BAA of the Income Tax Act 1961, from the current financial year 2023-24. 5
- The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures for the full 6 financial year and the year to date figures up to the third quarter of the financial year
- The figures for the previous period/year have been regrouped/reclassified/rearranged, where ever necessary, to correspond with the 7 current periods classification/disclosure.

Place : Indore Date: May 21, 2024

For and on behalf of the Board of Directors

Executive Director

SMAK & Co Chartered Accountants FRN: 020120C



317, Chetak Centre, RNT Marg Indore – 452001, M.P Ph (o) : +91-9770067763, (o) : +91-9111110023 Email : <u>associates.atishay@gmail.com</u>

Independent Auditors Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

То

The Board of Directors Ruchi Infrastructure Limited

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated quarterly and year to date financial results of **Ruchi Infrastructure Limited** (hereinafter referred to as the "Holding Company" or the "Parent") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") and its associates for the quarter and year ended 31st March 2024, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements /financial results of the subsidiaries and Board certified financial information of associates, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the following entities:
 - i. Peninsular Tankers Pvt Ltd. (Subsidiary)
 - Ruchi Renewable Energy Pvt Ltd. (Subsidiary)
 - iii. Manglore Liquid Impex Pvt Ltd. (Subsidiary)
 - iv. Narang and Ruchi Devlopers (Associate)
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net loss for the quarter and net profit for the year ended 31st March,2024 and of other comprehensive income and other financial information of the Group for the quarter and year ended 31st March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its associates entities 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 financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the annual consolidated financial results have been prepared on the basis of the annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit for the year ended on 31st March, 2024 and other comprehensive income and other financial information of the Group including its associates entities in accordance with the applicable accounting standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates entities 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates entities are responsible for assessing the ability of the Group and of its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates entities are responsible for overseeing the financial reporting process of the Group and of its associates entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are 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 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 results.

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 results, 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 through a separate report on the complete set of consolidated financial statements on whether the company has adequate internal financial controls with reference to consolidated financial statements in place 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 Board of Directors.
- Conclude on the appropriateness of the 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 ability of the Group and its associates
 entities 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 results 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 Group and its associates entities to cease to continue as a going
 concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the section titled "Other Matters" in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

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

Other Matters

a. The consolidated Financial Results include the audited Financial Results of 3 subsidiaries whose Financial Results reflect Group's share of total assets of Rs. 6380.02 lacs as at 31st March 2024, Group's share of total revenue of Rs.751.92 lacs and Rs. 2477.88 lacs and Group's share of total net profit after tax of Rs. 11.24 lacs and Rs. 183.34 lacs, total comprehensive income of Rs. 10.79 Lacs and Rs. 182.89 lacs for the quarter ended and Year ended on 31st March 2024, respectively, and net cash Outflows of Rs 15.83 lacs for the year ended on that date, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements/Financial Results of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

b. The consolidated Financial Results include the unaudited Financial Results of Group's share of net loss after tax of Rs. 0.05 lacs and Rs. 0.10 lacs for the quarter and year ended 31 March 2024, as considered in the consolidated annual financial results of one associate. These unaudited financial Statements/Financial Results have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of this associate entity is based solely on such unaudited Financial Statements/Financial Results. In our opinion and according to the information and explanations given to us by the Board of Directors, these interim Financial Statements/Financial Results are not material to the Group.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

c. These consolidated financial results include result for the quarter ending March 31,2024 and corresponding quarter ending of previous year being the balancing figure between audited figures in respect of the full financial year and the published un audited year to date figures up to the third quarter of the respective financial year, which were subjected to a limited review as required under the listing regulations.

For SMAK & Co.

Chartered Accountants (Firm Reg. No. 020120C)

CA Atishay Khasgiwala Partner M. No. 417866 Date: 21.05.2024 Place: Indore UDIN: 24417866BJZZBV5386

| PARTICULARS Description of the stand of the | والمراجعة والمراجعة والمحافظة والمحافظ | CIN L6599 Regd. Office : 706, Tulsiani Cha Phone | e:022-49712051 | | 2 | | |
|---|---|--|---------------------------|---|-----------------|--|---------------|
| PARTICIPANES Description Status 2002 Status 2002 <thstatus 2002<="" th=""> Status 2002</thstatus> | | STATEMENT OF AUDITED CONSOLIDATED FINAN | IVIail : ruchilnfrasecret | anal@ruchlinfrastr QUARTER AND YEA | R ENDED MARCH 3 | 1, 2024 | (Rs. in lacs) |
| Income Junction Junction Junction Junction Junction Income Audited A | | | | Quarter Ended | | and the second state of th | |
| Inclusion 1,698 1,470 1,280 6,384 Inclusion 1,698 1,470 1,280 6,384 Inclusion 62 1,03 76 705 Inclusion 62 1,03 76 705 Inclusion 1,470 1,573 1,465 7,080 Inclusion 1,470 1,573 1,465 7,080 Inclusion 1,470 1,573 1,465 7,080 Inclusion 1,476 1,573 1,465 7,080 Inclusion 1,476 1,475 1,475 1,475 Inclusion 1,475 1,475 1,475 1,475 Inclusion 1,475 1,475 1,475 1,475 Inclusion 1,475 1,283 1,475 1,475 Inclusion 1,475 1,475 1,475 1,475 Inclusion 1,475 1,475 1,475 1,475 Inclusion 1,475 1,447 1,475 1,475 | | | | | - | | 31.03.202 |
| Loss 2-0-93 2-4/10 2-3-93 6-3-84 In Teel Account (1+8) | | income | Audited | Reviewed | Audited | Audited | Audited |
| Bit Dirth Income 62 1.03 75 705 Total Income 1,760 1.573 3,465 7,089 Inc. Caparage 0 Caparage 7 25 18 79 (b) Core Theoremic Control 0) Core Theoremic Control 7 25 18 79 (c) Changes in Treade 2.94 1.97 - 493 2 77 493 (c) Changes in Treade 7 (10) 2 (77) 493 2.94 1.97 493 1.303 1.303 (75) 597 493 1.226 597 493 1.226 597 493 1.226 597 493 1.226 1.234 1.475 6.356 1.226 1.224 1.247 1.719 6.356 1.225 7.33 1.226 1.224 1.226 1.225 7.33 1.225 7.33 1.225 7.33 1.225 7.33 1.225 7.33 1.226 1.2541 1.458 1.225 | 1 | Revenue from operations | 1,698 | 1,470 | 1,389 | 6.384 | 6,431 |
| In- Test Allocome (1+8) 1,760 1,573 1,465 7,000 V Copurses 7 25 18 79 (b) Coc of Materials Consumed 7 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 100 2 77 2 100 2 77 2 100 2 100 100 2 100 100 2 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 | 10. | Other Income | 62 | | 1 | 1 | 287 |
| N Depression T Composition Composition <td>ßt.</td> <td>Total Income (I+II)</td> <td>1,760</td> <td>1,573</td> <td>-</td> <td>f</td> <td>6,718</td> | ßt. | Total Income (I+II) | 1,760 | 1,573 | - | f | 6,718 |
| Init Cast of Material Consumed 7 2.5 1.8 79 (b) Purchases of Stack III Prade 2.94 1.97 - 4.91 (c) Changes in Interestruines of Stack III Prade 7 (1.0) 2 (7,7) (d) Endposes bundits agains 3.72 2.56 3.1301 (d) Finance Cast 7.7 (1.0) 2 (7,7) (d) Endposes bundits agains 3.835 3.63 4.24 1.475 (d) Dur Espanses 5.83 4.43 7.30 2.419 - < | Manager 1 | | | | | .,,,,,, | 0,710 |
| B) Purchases of Stack in Trade (c) Changes in Interacting of Righted goods, work in progress and stock in trade (c) Endpower bunches separates (c) Endpower bunches (c) | IV. | Expenses | | | | | |
| Ib Purchases of Stack in Trade (c) Changes in inventories of finishing goods, work is narge est and stack in trade (d) direct security and trade in trade (d) direct security association and impairment forgenue (d) Direct security association and the pair for forgenue (d) Direct security association and the pair for forgenue (d) Direct security association and the pair for forgenue (d) Direct security association and the pair forgenue (d) Direct security association as forgenue (d) Direct secure baseson for the partied (t) + poir (d) Direct security associat | | (a) Cost of Materials Consumed | 7 | 25 | 18 | 70 | 112 |
| 6:10 Changes in Newtoring of Mished goods, work in progress and stock in trade (d) Employee enants expanses 372 296 31.9 1,301 (d) Employee enants (d) Paricelitan, anonization and Importment Bigenese 385 363 424 1,475 (d) Employee enants (d) Other Expenses 385 363 424 1,475 (d) Other Expenses 1,882 1,447 1,719 6,356 V Postpr(foss) buffors starts of profit //foss) of associate - - - VI Postpr(foss) buffors starts of profit //foss) of associate - - - VIII Exceptional tams (122) 1226 (254) 733 VIIII Exceptional tams (122) 126 (254) 1,458 X Tak for associate 27 2 (39) 49 Tox astriff y tams (75 | | (b) Purchases of Stock in Trade | 294 | | | | 526 |
| Image: Control of products and the product of the product | | (c) Changes in Inventories of finished goods , work in progress and stock in trade | 7 | | 2 | | |
| is Prince Cat: 128 131 225 597 (6) Depreciation, amontisation and importment Bipense 385 363 424 1,475 (1) Other Spennes: 633 445 730 2,419 1,882 1,447 1,719 6,356 V Profit/(toss) barters thates of profit /(tost) of associate & its/ceptional items (III-V) (122) 126 (254) 733 V Profit/(toss) barters expectional items and tax (V+V) (122) 126 (254) 733 V Profit/(toss) barters expectional items and tax (V+V) (122) 126 (254) 1,458 X Tax Experiment (122) 126 (254) 1,458 X Tax Experiment (24) 57 (2) 58 Current Tax (27) 67 (213) 1,4601 X Tax Experiments 6 (50) - - X Tax Experiment 65 (51) 1 7 X Tax Expearitax - - | | | 1 1 | | | | (6) |
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| Isd Other Expenses 683 445 730 2,419 Tetal Reparses 1,882 1,447 1,719 6,356 V Profit/(less) before stare of profit /(less) of associate & Exciptional Rems (II-NV) (122) 126 (254) 733 VI Profit/(less) bofore exceptional Rems and tax (VeV) (122) 126 (254) 733 VI Profit/(less) bofore bax (VII - Viii) (122) 126 (254) 733 X Tak Departers - - - 725 X Receptoters (224) 57 (2) 58 Current Trax 27 2 (39) 49 Tak Certair years (50) - - - XI Profit/(less) for take particle (losk) (75) 67 (213) 1,401 XI Profit/(less) for take particle (losk) (75) 67 (214) 1,401 XI Profit/(less) for take particle (losk) (17) - - - XIII Profit/(le | | (f) Depreciation, amortisation and Impairment Expense | | | | | 891 |
| Tetal Expenses (V) 1,882 1,447 1,719 6,535 V Profit/(loss) of associate & Exceptional Items (IE-V) (122) 126 (254) 733 VI Stars in Profit/(loss) of associate & Exceptional Items (IE-V) (122) 126 (254) 733 VII Profit/(loss) of associate & Exceptional Items (IE-V) (122) 126 (254) 733 VIII Profit/(loss) of associate & Exceptional Items (IE-V) (122) 126 (254) 733 VIII Profit/(loss) of associate & Exceptional Items (IE-V) (122) 126 (254) 733 VIII Profit/(loss) of mass and tax (V+V) (122) 126 (254) 733 VIII Profit/(loss) of mass and tax (V+V) (122) 126 (254) 1,458 VIII Profit/(loss) of mass and tax (VII - VIII) (122) 1,26 (254) 1,458 VIII Profit/(loss) of mass to the solution tax (VII - VIII) (122) 1,26 (254) 1,458 VIII Other Compenses to the solution tax (VII - VIII) (175) 67 (213) 1,401 Non Controlling to therwine tax (VII | | (g) Other Expenses | | and process | | | 1,563 |
| v Profit/(loss) barfore stare of profit /(loss) of associate & Exceptional Items (III-W) (122) 126 (254) 733 Share in Profit/(loss) barfore exceptional items and tax (V+V) (122) 126 (254) 733 VII Exceptional items - - - - - VIII Exceptional items (VII-VIII) (122) 126 (254) 733 VIII Exceptional items (VII-VIII) (122) 126 (254) 733 X Tree formational items (VII-VIII) (122) 126 (254) 733 X Too for earlier years (24) 57 (2) 58 Deferred Tax 27 2 (39) 49 Tax for earlier years (75) 67 (213) 1,4001 (4) Extens that will not be reclassified to profit or loss (23) 17 - (28) Tax Relating to above items 6 (5) (1) 7 (214) 1,401 (b) from that will be reclassified to profit or loss - - | | Total Expenses (IV) | | | | · | 2,180 |
| VI Brane in Profit/(loss) bofore exceptional items and tax (V+V) - -<td></td><td></td><td></td><td></td><td>2,7223</td><td>0,550</td><td>6,438</td> | | | | | 2,7223 | 0,550 | 6,438 |
| VI Share in Profit/(loss) before exceptional items and tax (V+V) - <td< td=""><td>V</td><td>Profit/(loss) before share of profit /(loss) of associate & Exceptional items (III-IV)</td><td>(122)</td><td>175</td><td>(251)</td><td></td><td></td></td<> | V | Profit/(loss) before share of profit /(loss) of associate & Exceptional items (III-IV) | (122) | 175 | (251) | | |
| Viii Profit/(loss) before exceptional items (122) (123) (141) (128) (17) | VI | | | | (204) | | 280 |
| VIII Encaptional Items - - - 7725 XX Profit/(loss) bofore tax (VII - VIII) (122) 126 (254) 1,458 X Tax Expanses (122) 126 (254) 1,458 Current: Tak (24) 57 (2) 58 Deferred Tax (24) 57 (2) 58 Deferred Tax (50) - - (50) XI Other Comprehensive income (50) - - (a) Itams that will not be reactastified to profit or loss - - - Tax Relating to above items 6 (5) (1) 7 (b) items that will be reclassified to profit or loss - - - Tax Relating to above items 6 (5) (1) 7 NII Total Comprehensive income attributable to : - - - - a. Owners of the Company (17) 12 (1) (21) 1,401 b. Non Controlling interest - | VI | | (122) | | - /) = 4) | | - |
| x Profit/(loss) before tax (VII - VIII) X Inx Expenses Current Tax (24) Defurred Tax (24) Tax Expenses (24) Current Tax (24) Defurred Tax (24) Tax Expenses (20) Current Tax (24) Defurred Tax (24) Tax Expenses (50) Tax Expenses (50) Tax Expenses (213) (122) 1.26 Via Profit/(loss) for the period (0x.x) (75) Tax Expenses (23) Tax Expenses (23) Tax Expenses (50) Tax Expenses (51) Tax Expenses (52) Tax Expenses (53) Tax Expenses (55) Tax Expenses (55) Tax Expenses (55) Tax Expenses (56) <td>VIII</td> <td>E</td> <td>(122)</td> <td></td> <td>·</td> <td></td> <td>280</td> | VIII | E | (122) | | · | | 280 |
| X Tax Brances (1222) 128 (254) 1,458 Current Tax (24) 57 (2) 58 Deformed Tax (250) - - (50) Tax for earlier years (50) - - (50) XI Profit/(fless) for the period (XX) (75) 67 (213) 1,401 XII Other Comprehensive income (23) 17 - (28) Tax Relating to above items 6 (5) (1) 7 (b) items that will be reclassified to profit or loss - - - - Tax Relating to above items 6 (55) (1) 7 - Not Controlling Internet - - - - - - Not Controlling Internet - - 1 - - - - Other Comprehensive Income | | | | | | | - |
| Current Tax (24) 57 (2) 58 Defarred Tax 27 2 (33) 49 Tax for earlier years (50) - - (50) XI Park/(loss) for the period (XXX) (75) 67 (213) 1,401 XII Other Comprehensive Income (a) Items that will not be reclassified to profit or loss (23) 17 - (28) Tax Relating to above items 6 (5) (1) 7 - (28) Total Comprehensive Income tor the period (XL + XII) (92) 79 (214) 1,380 Net Profit attributable to : - - - - A Conners of the Company (75) 67 (214) 1,401 Non Controlling Interest - - 1 - Other Comprehensive Income attributable to : - - - - a. Consist of the Company (75) 67 (214) 1,401 b. Non Controlling Interest - - - - <td>1</td> <td></td> <td>(122)</td> <td>126</td> <td>(254)</td> <td>1,458</td> <td>280</td> | 1 | | (122) | 126 | (254) | 1,458 | 280 |
| Deformed Tax 124 / 37 12 / 2 39 49 Tax for earlier years 27 2 (39) 49 Tax for earlier years (50) - - (50) XI Profit/(loss) for the period (X-X) (75) 67 (213) 1,401 XII Other Comprehensive Income (23) 17 - (28) Tax Relating to above items 6 (5) (1) 7 (b) items that will be relassified to profit or loss - - - Tax Relating to above items 6 (5) (1) 7 (b) items that will be relassified to profit or loss - - - - Tax Relating to above items - - - - - Net Profit attributable to : - - - 1,401 - S. Non Controlling Interest - - 1 - - Other Comprehensive income attributable to : - - - - - a. | | | (0.1) | | | | |
| Law for earlier years Law Law <thlaw< th=""> Law <thlaw< th=""></thlaw<></thlaw<> | | | | | 2.2 | | 66 |
| XI Profit/(less) for the period (X-X) (30) - - (30) XII Other Comprehensive income (3) 1,401 (3) 1,401 XII Other Comprehensive income (3) 1,7 - (28) Tax Relating to above items 6 (5) (1) 7 (b) items that will not be reclassified to profit or loss - - - Tax Relating to above items 6 (5) (1) 7 (b) items that will be reclassified to profit or loss - - - - Tax Relating to above items - - - - - Xiti Total Comprohensive income for the period (Xi + Xii) (92) 79 (214) 1,401 Net Profit attributable to : - - - 1 - a. Owners of the Company (17) 12 (1) (21) . b. Non Controlling interest - - - - - a. Owners of the Company . . </td <td></td> <td></td> <td></td> <td>2</td> <td>(39)</td> <td>49</td> <td>87</td> | | | | 2 | (39) | 49 | 87 |
| XII Other Comprehensive income (137) (147) (140) (a) Itams that Will not be reclassified to profit or loss (23) 17 - (28) Tax Relating to above items 6 (5) (1) 7 (28) (b) Items that Will be reclassified to profit or loss - - - - Tax Relating to above items - - - - Your above items - - - - - Tax Relating to above items - - - - - Your above items - - - - - - Xill Total Comprehensive income attributable to : - - 1 - a. Owners of the Company (17) 12 (1) (21) 1,401 b. Non Controlling Interest - - - - - a. Owners of the Company (92) 79 (215) 1,380 - b. Non Controlling Interest - - - - - 700 (214) (215) | yı | | | | - | | - |
| (a) Items that will not be reclassified to profit or loss (23) 17 - (28) Tax Relating to above items 6 (5) (1) 7 (b) Items that will be reclassified to profit or loss - - - - Tax Relating to above items - - - - - (b) Items that will be reclassified to profit or loss - - - - - Tax Relating to above items - - - - - - - Xifi Total Comprehensive income for the period (XI + XII) (92) 79 (214) 1,380 - Net Profit attributable to : - - 1 - - 1 - 0.Winer Comprehensive income attributable to : - - 1 - - - - - 0. Non Controlling Interest - </td <td></td> <td></td> <td>(75)</td> <td>6/</td> <td>(213)</td> <td>1,401</td> <td>127</td> | | | (75) | 6/ | (213) | 1,401 | 127 |
| Tax Relating to above items 6 (5) (1) 7 (b) Items that will be reclassified to profit or loss - - - Tax Relating to above items - - - (b) Items that will be reclassified to profit or loss - - - Tax Relating to above items - - - - XIII Total Comprohensive income for the period (XI + XII) (92) 79 (214) 1,380 Net Profit attributable to : - - 1 - a. Owners of the Company (75) 67 (214) 1,401 b. Non Controlling interest - - 1 - Other Comprohensive income attributable to : - - - - a. Owners of the Company (17) 12 (1) (21) b. Non Controlling interest - - - - Total Comprohensive income intributable to : - - - - a. Owners of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - 1 - rotal Comprohensive income intributable to : - - 1 - a. Owners of the Company | | | 1000 | | | | |
| (b) items that will be reclassified to profit or loss - | | | | | - | (28) | (18) |
| Tax Relating to above items - <th-< td=""><td></td><td></td><td>6</td><td>(5)</td><td>(1)</td><td>7</td><td>2</td></th-<> | | | 6 | (5) | (1) | 7 | 2 |
| XIII Total Comprehensive Income for the period (XI + XII) (92) 79 (214) 1,380 Net Profit attributable to : a. Owners of the Company (75) 67 (214) 1,401 b. Non Controlling Interest - - 1 - Other Comprehensive Income attributable to : - - 1 - a. Owners of the Company (17) 12 (1) (21) b. Non Controlling Interest - - - - Total Comprehensive Income attributable to : - - - - a. Owners of the Company (17) 12 (1) (21) b. Non Controlling Interest - - - - Total Comprehensive Income attributable to : - - - a. Owners of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - - - rowers of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - 1 - rowers of the Company (92) 2,155 2,155 2,249 kasic and Dituted earning per share before Exceptional Items - - 1 | | | - | - | - | - | |
| Net Profit attributable to : (32) 75 (214) 1,380 a. Owners of the Company (75) 67 (214) 1,401 b. Non Controlling Interest - 1 - Other Comprehensive Income attributable to : - 1 - a. Owners of the Company (17) 12 (1) (21) b. Non Controlling Interest - - - - a. Owners of the Company (17) 12 (1) (21) b. Non Controlling Interest - - - - Total Comprehensive Income attributable to : - - - - a. Owners of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - - - a. Owners of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - 1 - edd up Equity Share Capital (Face Value of Re 1 each) 2,249 2,155 2,155 2,249 every basic and Diluted eaming per share before Exceptional Items (0.03) <t< td=""><td></td><td>Tax Relating to above items</td><td>-</td><td>-</td><td>-</td><td>- </td><td>-</td></t<> | | Tax Relating to above items | - | - | - | - | - |
| Net Profit attributable to : (32) 75 (214) 1,380 a. Owners of the Company (75) 67 (214) 1,401 b. Non Controlling Interest - 1 - Other Comprehensive Income attributable to : - 1 - a. Owners of the Company (17) 12 (1) (21) b. Non Controlling Interest - - - - a. Owners of the Company (17) 12 (1) (21) b. Non Controlling Interest - - - - Total Comprehensive Income attributable to : - - - - a. Owners of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - - - a. Owners of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - 1 - edd up Equity Share Capital (Face Value of Re 1 each) 2,249 2,155 2,155 2,249 every basic and Diluted eaming per share before Exceptional Items (0.03) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | | | | | | | |
| a. Owners of the Company (75) 67 (214) 1,401 b. Non Controlling Interest - 1 - other Comprehensive Income attributable to : - 1 - a. Owners of the Company (17) 12 (1) (21) b. Non Controlling Interest - - - - b. Non Controlling Interest - - - - total Comprehensive Income attributable to : - - - - a. Owners of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - 1 - a. Owners of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - 1 - e. We family per equity Share Capital (Face Value of Re 1 each 2,249 2,155 2,249 e. We family per equity share of face value of Re 1 each - - - basic and Diluted earning per share before Exceptional Items (0.03) 0.02 (0.14) 0.24 a) Basic (Rs.) Diluted (Rs.) - | | | (92) | 79 | (214) | 1,380 | 111 |
| b. Non Controlling Interest - - 1 - Other Comprehensive income attributable to : - - 1 - a. Owners of the Company (17) 12 (1) (21) b. Non Controlling Interest - - - - Total Comprehensive income attributable to : - - - - a. Owners of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - - - a. Owners of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - 1 - div p Equity Share Capital (Face Value of Re 1 each) 2,249 2,155 2,155 2,249 V Earning per equity share of face value of Re 1 each - - - - Basic and Diluted earning per share after Exceptional items (0.03) 0.03 (0.14) 0.24 b) Diluted (Rs.) Basic and Diluted earning per share after Exceptional items - 0.19 - | | | | | | | No.1 |
| Other Comprehensive Income attributable to : (17) 12 (1) (21) a. Owners of the Company (17) 12 (1) (21) b. Non Controlling Interest - - - - rotal Comprehensive income attributable to : - - - - a. Owners of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - 1 - events - - 2,249 2,155 2,249 events - - - - - events - - - - - events - - - - - - | | | (75) | 67 | (214) | 1,401 | 126 |
| a. Owners of the Company (17) 12 (1) (21) b. Non Controlling Interest - - - - - Total Comprehensive income attributable to : - | | | - | - | 1 | - | 1 |
| b. Non Controlling Interest - - - - Total Comprehensive income attributable to : - - - - - a. Owners of the Company (92) 79 (215) 1,380 - b. Non Controlling Interest - - 1 - Paid up Equity Share Capital (Face Value of Re 1 each) 2,249 2,155 2,155 2,249 (V Earning per equity share of face value of Re 1 each - - - - a) Basic and Difuted earning per share before Exceptional items (0.03) 0.03 (0.14) 0.24 b) Diluted (Rs.) 0.1014 dearning per share after Exceptional items 0.03 0.02 (0.15) 0.19 | | Other Comprehensive Income attributable to : | | a de la companya de l | | | |
| b. Non Controlling Interest Total Comprehensive income intributable to : a. Owners of the Company b. Non Controlling Interest Paid up Equity Share Capital (Face Value of Re 1 each) Earning per equity share of face value of Re 1 each Basic and Diluted earning per share before Exceptional Items a) Basic (Rs.) b) Diluted (Rs.) Basic and Diluted earning per share after Exceptional Items | | a. Owners of the Company | (17) | 12 | (1) | (21) | (16) |
| a. Owners of the Company (92) 79 (215) 1,380 b. Non Controlling Interest - - 1 - Paid up Equity Share Capital (Face Value of Re 1 each) 2,249 2,155 2,155 2,249 V Earning per equity share of face value of Re 1 each 0.003 0.003 (0.14) 0.24 a) Basic (Rs.) 0.010 0.02 (0.03) 0.02 (0.15) 0.19 Basic and Diluted earning per share after Exceptional Items 0.010 0.02 0.15) 0.19 | | b. Non Controlling Interest | - | - | - | - | - 1 |
| b. Non Controlling Interest - - 1 - Paid up Equity Share Capital (Face Value of Re 1 each) 2,249 2,155 2,155 2,249 KV Earning per equity share of face value of Re 1 each - - 1 - Solution of the state of face value of Re 1 each - - 1 - Solution of the state of face value of Re 1 each - - 1 - Basic and Diluted earning per share before Exceptional Items - 0.03 0.03 0.014) 0.24 b) Diluted (Rs.) 0.010 0.02 (0.15) 0.19 | | Total Comprehensive income attributable to : | | | | | |
| b. Non Controlling Interest - 1 - Paid up Equity Share Capital (Face Value of Re 1 each) 2,249 2,155 2,155 2,249 (V Earning per equity share of face value of Re 1 each) 2,249 2,155 2,155 2,249 (V Earning per equity share of face value of Re 1 each 0.033 0.03 (0.14) 0.24 a) Basic (Rs.) (0.03) 0.02 (0.15) 0.19 b) Diluted (Rs.) Basic and Diluted earning per share after Exceptional items 0.19 | | a. Owners of the Company | (92) | 79 | (215) | 1,380 | 110 |
| AV Earning per equity share of face value of Ro Leach Basic and Diluted earning per share before Exceptional Items 2,249 2,155 2,155 2,249 a) Basic (Rs.) (0.03) 0.03 (0.14) 0.24 b) Diluted (Rs.) (0.03) 0.02 (0.15) 0.19 | 1 | | - | - | | - | 1 |
| KV Earning per equity share of face value of Ru L each Basic and Diluted earning per share before Exceptional Items a) Basic (Rs.) (0.03) 0.03 (0.14) 0.24 b) Diluted (Rs.) (0.03) 0.02 (0.15) 0.19 Basic and Diluted earning per share after Exceptional Items 0.03 0.02 (0.15) 0.19 | av | Paid up Equity Share Capital (Face Value of Re 1 each) | | | - | | - |
| KV Earning per equity share of face value of Ru L each Basic and Diluted earning per share before Exceptional Items a) Basic (Rs.) (0.03) 0.03 (0.14) 0.24 b) Diluted (Rs.) (0.03) 0.02 (0.15) 0.19 Basic and Diluted earning per share after Exceptional Items 0.03 0.02 (0.15) 0.19 | of the Sol | | 2,249 | 2,155 | 2,155 | 2,249 | 2,155 |
| a) Basic (Rs.) (0.03) 0.03 (0.14) 0.24 b) Diduced (Rs.) (0.03) 0.02 (0.15) 0.19 Basic and Diluted earning per share after Exceptional Items 0.03 0.02 (0.15) 0.19 | 1 | | | | | | -, |
| b) Diluted (Rs.) (0.03) 0.02 (0.15). 0.19 Basic and Diluted earning per share after Exceptional Items | þ | Basic and Diluted earning per share before Exceptional Items | | | | | |
| b) Diluted (Rs.) (0.03) 0.02 (0.15). 0.19 Basic and Diluted earning per share after Exceptional Items | | a) Basic (Rs.) | (0.03) | 0.03 | (0.14) | 0.24 | (0.10) |
| Basic and Diluted earning per share after Exceptional Items | Contractions | b) Diluted (Rs.) | | | | | (0.10) |
| | × | asic and Diluted earning per share after Exceptional Items | ,, | | (| | (0.10) |
| a) Basic (Rs.) (0.04) 0.03 (0.14) 0.57 | 1 | | (0.04) | 0.03 | 10 141 | 0.57 | (0.10) |
| | | A A A A A A A A A A A A A A A A A A A | £ | | | 10 A. | (0.10) |

Place: Indore Date: May 21, 2024

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For and on behalf of Board of Directors

×------1 T

Executive Director

| | RUCHI INFRASTI CIN L65990MH19 | | . | | |
|---|----------------------------------|---------------------------------|---------------------|-----------|-----------------------|
| Regd. Office :706 | , Tulsiani Chambers, | Nariman Point. N | /umbai - 400 021 | | |
| | Phone : 022- | 49712051 | | | |
| Website : www.ruchiinfrast | ructure.com, E Mail : | ruchlinfrasecreta | rial@ruchiinfrastru | cture.com | |
| AUDITED CONSOLIDATED SEGMENT INFORMATION | FOR THE QUARTER / | AND YEAR ENDED Quarter Ended | | | (Rs. in la |
| PARTICULARS | 31.03.2024 | | | | r Ended 4 31.03.20 |
| | Audited | Reviewe | | 1 | |
| Segment Revenue | | | | 1 | |
| Commodities | 296 | 198 | 1 | 494 | 529 |
| Infrastructure | 903 | 900 | 955 | 3,651 | |
| Windpower | 477 | 346 | 000 | | 3,72 |
| Others | 22 | 26 | 40 | 2,127 | 2,03 |
| Unallocable | | 20 | 40 | 112 | 148 |
| Total Segment Revenue | 1,698 | 1 470 | | - | - |
| | 1,050 | 1,470 | 1,389 | 6,384 | 6,431 |
| Less : Inter segment Revenue | - | - | 1 | | |
| Net Sales/Income from operations | 1,698 | 1,470 | 1,389 | 6,384 | 6,431 |
| Segment Results | | | | | |
| (Profit/(loss) before tax and interest from each segment) | | | | | |
| Commodities | 9 | 1 | (4) | (2) | 1.4 |
| nfrastructure | 194 | | (1) | (2) | (1 |
| Nindpower | | 422 | 234 | 1,599 | 1,418 |
| Dihers | 131 | (2) | 14 | 730 | 624 |
| Jnallocable | (2) | 5 | 10 | 7 | 2 |
| | (326) | (169) | (285) | (1,004) | (872) |
| -otal | 6 | 257 | (28) | 1,330 | 1,171 |
| ess: (I) Finance Cost | 128 | 131 | 226 | 597 | 891 |
| dd: (ii) Exceptional Item | - | - | | 725 | - |
| rofit for the Period Before Tax | (122) | 126 | (254) | 1,458 | 280 |
| egment Assets | | | | | |
| ommodities | 749 | 952 | 553 | 749 | 553 |
| frastructure | 15,799 | 15,378 | 14,406 | 15,799 | 14,406 |
| linåpower | 4,931 | 5,042 | 5,425 | 4,931 | |
| thers | -,551 | 79 | 3,425 | 4,951 | 5,425 39 |
| nallocable | 10,442 | 10,083 | 11,365 | 10,442 | 59 11,365 |
| ntal Assets | 31,985 | 31,534 | 31,788 | 31,985 | 31,788 |
| gment Liabilities | | Ì | | | |
| mmodities | | | | | |
| | 1 | 207 | 1 | 1 | 1 |
| rastructure | 2,676 | 2,389 | 2,164 | 2,676 | 2,164 |
| indpower | 22 | 43 | 54 | 22 | 54 |
| hers | 2 | 34 | - | 2 | - |
| allocable | 10,063 | 10,272 | 12,452 | 10,063 | 12,452 |
| tal Liabilities | 12,764 | 12,945 | 14,671 | 12,764 | 14,671 |

For and on behalf of the Board of Directors

5

Place : Indore Date : May 21, 2024

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Executive Director

RUCHI INFRASTRUCTURE LTD CIN 165990MH1984PLC033878 Regd. Office :706, Tuisiani Chambers, Nariman Point, Mumbai – 400 021 Phone : 022-49712051 Website : www.ruchiinfrastructure.com, E Mail : ruchiinfrascretarial@ruchiinfrastructure.com

| 1 | | (Rs. 1 | | | |
|---------------------|---|-----------------------------------|-------------------------|--|--|
| | | For the year ended | For the year en | | |
| A | Cash Flow from operating activities | March 31, 2024 | March 31, 2 | | |
| | Profit/(loss) bufore tax | 1,458 | 2 | | |
| | Adjustments for : | | _ | | |
| | Depreciation | 1,476 | 1,50 | | |
| | Net (gain)/Loss on Sale of Property, Plant & Equipment | (390) | | | |
| | Amounts charged directly to OCI/Ratained earnings | (28) | | | |
| | Share in profit of partnership firm | (20) | | | |
| | Governement Grant income | (18) | - | | |
| | Provision for doubtful debts | | (1 | | |
| | Interest Income | | (5 | | |
| | Investment written off | (156) 44 | (10 | | |
| | Finance Costs | 597 | - | | |
| | Net gain on derecognised of ROU Assets | (14) | 89 | | |
| | Gain on slump sale | (725) | - | | |
| | Operating Profit Before Working Capital Changes | | An 161 | | |
| | Working Capital Adjustments | 2,243 | 2,56 | | |
| | (Increase)/Decrease in Inventories | (0.5) | | | |
| | (increase)/Decrease in Trade and other receivables | (25) | | | |
| | increase/(Decrease) in Trade and other payables | (149) | 11 | | |
| | Cash Generated from operations | 99 | | | |
| | income Tax Paid | 2,168 | 2,68 | | |
| | | (170) | (183 | | |
| | NET CASH FLOW FROM OPERATING ACTIVITIES | 1,998 | 2,500 | | |
| | Cash Flow from investing Activities | | | | |
| | Purchase of Property, Plant & Equipment (including Capital WIP and Capital advance) | (2,357) | (1,010 | | |
| | Proceeds from Sale of Property , Plant & Equipment | 1,281 | 14 | | |
| | Advance received against asssets held for sale | 300 | 101 | | |
| e. | Purchase of Investment | (10) | (55 | | |
| | Change in non controlling interest in Subsidiary | | (50 | | |
| | Interest Raceived | 144 | 100 | | |
| | Share in profit of partnership firm | Trêvê | 160 | | |
| | Change in Bank Balances | 793 | /076 | | |
| ******* | NET CASH FLOW FROM INVESTING ACTIVITIES | 151 | <u>(826)</u> (1,616) | | |
| | Cash Flow from Financing Activities | | | | |
| | Proceeds from issue of share capital | 704 | * ^ | | |
| | Money Received against share warrants | 724 | 1,057 | | |
| | Proceeds from borrowings | 170 | 534 | | |
| | Repayment of borrowings | 179 | - | | |
| | Loan (Given)/recovered | (2,574) | (2,113 | | |
| | Repayment of Lease liability | 100 | (99) | | |
| | Finance Costs | (63) | (5) | | |
| | Interest on lease liabilities | (568) (29) | (880) | | |
| | NET CASH FLOWS FROM FINANCING ACTIVITIES | | (12) | | |
| 9150,000 | | (2,231) | (1,518) | | |
| | Net increase/(decrease) in Cash and Cash Equivalents | (82) | (628) | | |
| | Cash & Cash Equivalents at the beginning of the year | 1,320 | 1,948 | | |
| | Cash & Cash Equivalents at the end of the year | 1,238 | 1320 | | |
| | Cash & Cash Equivalents comprises : | | | | |
| | Balance with Banks in Current Accounts | 736 | 765 | | |
| | Balance with Bank in Deposit Accounts | 499 | 552 | | |
| | Cash on Hand | 3 | 3 | | |
| ****** | | 1,238 | 1320 | | |
| | | For and on behalf of Board of Dir | ectors | | |
| | 7 | | a. | | |
| () | Indore | | | | |
| 5 | Way 21, 2024 | Executive Director | | | |

| RUCHI INFRASTRUCTURE L | TD | |
|--|--|---|
| CIN NO L65990MH1984PLC033878 Read. Office 705 Tuldavi Charbort Mediana | | |
| Regd. Office :705, Tuislani Chambers, Nariman Point, Phone : 022-49712051 | Mumbai - 400 021 | |
| Website : www.ruchiinfrastructure.com, E Mail : ruchlinfrasecretar | ial@ruchilnfrastructure | com |
| STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES | | (Rs.in Lacs) |
| | | <u> </u> |
| PARTICULARS | As at March 31, 2024 | As at March 2023 |
| ASSETS | | |
| (a) Property, plant and equipment | | |
| (b) Capital work-in-progress | 20,766 | 20 |
| | 789 | |
| (d) Intangible assets | 1,615 | 1 |
| (e) Right of Use assets | 75 | |
| (f) Financial Assets | 1,650 | 1 |
| (i) Investments | 1.001 | |
| (ii) Others | 1,091 157 | 1 |
| (g) Deferred tax Assets (Net) | 38 | |
| (h) Other non-current assets | 1104 | |
| Total Non-current assets | | |
| Current assets | 27,285 | 26 |
| (a) Inventories | 44 | |
| (b) Financial Assets | | |
| (I) Trade receivables | 1,341 | 1., |
| (ii) Cash and cash equivalents (iii) Bank balances ther than (iii) above | 1,238 | 1, |
| (iv) Loans | 625 | 1, |
| (v) Others | 228 | |
| (c) Other Current Assets | 537 | |
| (d) Current Tax Assets | 601 2 | |
| Total Current assets | 4,61.6 | 5, |
| Assets Classified as Held for Sale | 84 | |
| Total Assets | 31,985 | 31, |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity share capital | | 2,3 |
| (b) Other Equity | 2 2/10 | Lupi |
| a part of the second seco | 2,249 | 14 (|
| (C) Non Controlling Interest | 2,249 16,972 | 14,9 |
| (C) Non Controlling Interest Total Equity | | |
| (C) Non Controlling Interest Total Equity LIABILITIES | 16,972 | |
| (C) Non Controlling Interest Total Equity LIABILITIES Non-Current Liabilities | 16,972 | |
| (C) Non Controlling Interest Total Equity LIABXLITTES Non-Current Liabilities (a) Financial Liabilities | 16,972 | |
| (C) Non Controlling Interest Total Equity LIABXLITTES Non-Current Liabilities (a) Financial Liabilities I. Borrowings | 16,972 | 17,1 |
| (C) Non Controlling Interest Total Equity LIABILITIES Non-Current Liabilities (a) Financial Liabilities I. Borrowings (la) Lease Liabilities | 16,972 - 19,221 | 17,1 |
| (C) Non Controlling Interest Total Equity LIABILITIES Non-Current Liabilities (a) Financial Liabilities I. Borrowings (ia) Lease Liabilities (b) Provisions | 16,972 - 19,221 7,810 | 17,1 8,2 6 |
| (C) Non Controlling Interest Total Equity LIABILITIES Non-Current Liabilities (a) Financial Liabilities I. Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities | 16,972 | 17,: 8,2 6 |
| (C) Non Controlling Interest Total Equity LIABILITIES Non-Current Liabilities (a) Financial Liabilities I. Borrowings (ia) Lease Liabilities (b) Provisions | 16,972 - - 19,221 7,810 799 88 303 378 | 17,1 8,2 6 2 3 |
| (C) Non Controlling Interest Total Equity LXABXLXTIES Non-Current Liabilities (a) Financial Liabilities (b) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non-current liabilities Total Non-Current Liabilities | 16,972 | 17,1 8,2 6 2 3 |
| (C) Non Controlling Interest Total Equity LXABXLXTIES Non-Current Liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Deferred Tax Liabilities (c) Deferred Tax Liabilities (c) Deferred Tax Liabilities Total Non-Current Liabilities Current Liabilities | 16,972 - - 19,221 7,810 799 88 303 378 | 17,1 8,2 6 2 3 |
| (C) Non Controlling Interest Total Equity LXABXLXTIES Non-Current Liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Deferred Tax Liabilities (c) Deferred Tax Liabilities (d) Other non-current liabilities Total Non-Current Liabilities Current liabilities (a) Financial Liabilities | 16,972 - - 19,221 7,810 799 88 303 378 | 17,1 8,2 6 2 3 |
| (C) Non Controlling Interest Total Equity LXABXLYTIES Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non-current liabilities Total Non-Current Liabilities Current liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Deferred Tax Liabilities | 16,972 - - 19,221 7,810 799 88 303 378 | 17,: 8,2 6 2 3 9,6 |
| (C) Non Controlling Interest Total Equity LIABXLYTIES Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non-current liabilities Total Non-Current Liabilities Current liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Ease Liabilities (c) Ease Liabilities | 16,972 | 17,1 8,2 6 2 3 9,6 3,6 |
| (C) Non Controlling Interest Total Equity LIABXLITTES Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non-current liabilities (d) Other non-current Liabilities (d) Other non-current Liabilities (d) Provisions (c) Deferred Tax Liabilities (d) Other non-current Liabilities (d) Financial Liabilities (i) Borrowings (i) Lease Liabilities (ii) Trade payables | 16,972 | 17,: 8,2 6 2 3 9,6 3,6 |
| (C) Non Controlling Interest Total Equity LIABXLXTRES Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non-current liabilities (d) Other non-current Liabilities (d) Other non-current Liabilities (d) Financial Liabilities (a) Financial Liabilities (b) Borrowings, (c) Lease Liabilities (c) Beartings, (c) Deferred Tax Liabilities (c) Financial Liabilities (c) Derowings, (c) Lease Liabilities (c) Deferred Tax Liabilities (c) Financial Liabilities (c) Deferred Tax Liabilities (c) Total outstanding dues of Micro and Small Enterprises | 16,972 19,221 7,810 799 88 303 378 9,378 1,685 14 - | 17,: 8,2 6 2 3 9,6 3,6 |
| (C) Non Controlling Interest Total Equity LIABXLXTRES Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (c) Other non-current Liabilities (c) Prinancial Liabilities (c) Financial Liabilities (c) Financial Liabilities (c) Derowings, (c) Lease Liabilities (c) Derowings, (c) Lease Liabilities (c) Total outstanding dues of Micro and Small Enterprises (c) Total outstanding dues of Creditors other than Micro and Small Enterprises | 16,972 | 17, 8,2 2 3 9,6 3,6 |
| (C) Non Controlling Interest Total Equity LIABXLXTRES Non-Current Liabilities (a) Financial Liabilities (b) Frovisions (c) Deferred Tax Liabilities (d) Other non-current liabilities (d) Other non-current liabilities (d) Other non-current Liabilities (e) Financial Liabilities (f) Borrowings (f) Lease Liabilities (g) Financial Li | 16,972 | 17,- 8,2 2 3,6 3,6 - 2 2 2 |
| (C) Non Controlling Interest Total Equity LXABXLXTIES Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non-current liabilities (d) Other non-current Liabilities Current liabilities (a) Financial Liabilities (b) Borrowings, (c) Lease Liabilities (c) Deferred Tax Liabilities (c) Total Automation of the content of | 16,972 19,221 7,810 799 88 303 378 9,378 1,685 14 - 69 372 437 | 17,1 8,2 6 2 3 9,6 3,6 - 2 4 |
| (C) Non Controlling Interest Total Equity LIABXLXTRES Non-Current Liabilities (a) Financial Liabilities (b) Frovisions (c) Deferred Tax Liabilities (d) Other non-current liabilities (d) Other non-current liabilities (d) Other non-current Liabilities (e) Financial Liabilities (f) Borrowings (f) Lease Liabilities (g) Financial Li | 16,972 | 17,1 8,2 6 2 3 9,6 3,6 - 2 4 |
| (C) Non Controlling Interest Total Equity LXABILITIES Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non-current Liabilities (d) Other non-current Liabilities Total Non-Current Liabilities (a) Financial Liabilities (i) Borrowings, (i) Lease Liabilities (ii) Trade payables (a) Total outstanding dues of Micro and Small Enterprises (b) Total outstanding dues of Creditors other than Micro and Small Enterprises (iii) Other financial Liabilities (b) Other current liabilities (c) Provisions | 16,972 19,221 7,810 799 88 303 378 9,378 1,685 14 - 69 372 437 46 - | 17,1 8,2 6 2 3 9,6 3,6 - 2 4 4 1 |
| (C) Non Controlling Interest Total Equity LXABXLYTIES Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (c) Deferred Tax Liabilities (d) Other non-current liabilities Total Non-Current Liabilities (d) Financial Liabilities (e) Financial Liabilities (i) Borrowings (i) Lease Liabilities (ii) Trade payables (a) Total outstanding dues of Micro and Small Enterprises (b) Total outstanding dues of Creditors other than Micro and Small Enterprises (iii) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities | 16,972 19,221 7,810 799 88 303 378 9,378 1,685 14 - 69 372 437 | 14,5 17,1 8,2 6 2 3 9,6 3,6 3,6 2 4 4 4 1,5 4 |

Place Indore Date May 21, 2024

For and on behalf of Board of Directors

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Executive Director

NOTES :

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- 1 The audited consolidated financial results for the quarter and Year ended March 31, 2024 were reviewed by the Audit committee at its meeting held on May 21, 2024 and approved at the meeting of Board of Directors on that date.
- 2 During the year ended 31 March 2023, the Company made a preferential issue of 3,07,85,000 warrants each convertible into one equity share of Rs.1/at a price of Rs. 10.30 per warrant within the validity period of 18 months from the date of allotment. Out of such 3,07,85,000 warrants, 1,02,62,000 warrants were converted into equity shares during the year ended 31st March 2023. Accordingly, as on 31st March 2023, 2,05,23,000 warrants were outstanding.

During the current FY 2023-24 further 94,00,000 warrants have been converted in to equal number of equity shares and as on 31st March 2024 remaining 1,11,23,000 warrants were outstanding for conversion up to 12 August, 2024.

3 Other income include the following.

| | | | | | (Rs. In lacs) | | |
|---|---------------|------------|------------|------------|---------------|--------|------|
| | Quarter Ended | | | Qu | | Year E | nded |
| | 31.03.2024 | 31.12.2023 | 31.03.2023 | 31.03.2024 | 31.03.2023 | | |
| Reversal of Provisons against trade receivables | 11 | (14) | 4 | 1 | 55 | | |

During the quarter ended September 30, 2023 the Company executed Business Transfer Agreement for disposal of business undertaking of the Company comprising of petroleum terminal at Cochin Port on slump sale basis for a consideration of Rs. 811 lacs. The gain of Rs. 725 Lacs arising out of the sale has been disclosed under "Exceptional Item".

The Company has opted for the new tax regime u/s 115BAA of the Income Tax Act, 1961 from the current financial year 2023-24.

The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures for the full financial year and the year to date figures upto third quarter of the financial year.

7 The figures for the previous period/year have been regrouped/reclassified/rearranged, where ever necessary, to correspond with the current periods classification/disclosure.

For and on behalf of the Board of Directors

Place: Indore Date: May 21, 2024

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Executive Director