

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)				
CIN: U45203TN1999PLC042586				
No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002				
Consolidated Balance sheet as at 31st March 2025				
(All amounts are in million Indian Rupees, unless otherwise stated)				
Particulars	Note No	As at 31st March 2025	As at 31st March 2024	As at 1st April 2023
Assets				
Non-Current Assets				
Property, Plant and Equipment	4 (a)	675.66	703.23	434.76
Capital Work in Progress	4 (b)	789.59	76.59	-
Right of use Asset	4 (c)	34.24	25.19	-
Goodwill	4 (d)	19.35	19.35	19.35
Financial Assets				
Other Financial Assets	5	74.67	188.79	61.09
Deferred tax asset (net)	7	20.72	18.19	13.09
		1,614.24	1,031.34	528.30
Current Assets				
Inventories	8	1,108.47	1,308.12	1,183.26
Financial Assets				
Trade Receivables	9	3,477.58	1,641.06	1,200.75
Cash and Cash Equivalents	10	83.52	78.30	456.59
Other Financial Assets	5	567.11	328.20	505.96
Other Current Assets	6	593.63	361.44	117.08
		5,830.32	3,717.12	3,463.64
Total Assets		7,444.55	4,748.47	3,991.94
Equity and Liabilities				
Equity				
Share Capital	11	133.96	24.12	24.12
Other Equity	12 (a)	960.00	637.42	571.67
Non-Controlling Interest	12 (b)	(2.57)	(1.00)	(0.35)
Total Equity		1,091.40	660.54	595.44
Liabilities				
Non-Current Liabilities				
Financial Liabilities				
Borrowings	13 (a)	1,524.38	777.32	478.24
Lease Liability	13 (b)	32.71	23.13	-
Other Financial Liabilities	14	21.50	18.77	14.79
Other Non Current Liability	16 (a)	33.33	-	-
		1,611.92	819.22	493.03
Current Liabilities				
Financial Liabilities				
Borrowings	13 (a)	1,948.60	1,504.39	2,133.66
Lease Liability		5.50	3.92	-
Trade Payables				
- dues to micro enterprises and small enterprises	17	133.12	-	-
- dues to creditors other than micro and small enterprises	17	2,003.76	1,697.11	317.48
Other Financial Liabilities	14	44.35	0.06	18.68
Current Tax Liabilities (Net)	15	(31.12)	7.77	0.83
Other Current Liabilities	16 (b)	637.03	55.46	432.81
		4,741.23	3,268.71	2,903.46
Total Equity and Liabilities		7,444.55	4,748.47	3,991.94
Summary of material accounting policies	2 & 3			
The accompanying notes form an integral part of the financial statements.				
As per our report of even date				
For A. John Moris & Co.		For and on behalf of Board of Directors		
Chartered Accountants				
FRN: 007220S				
Sd/-		Sd/-		
S Muralikannan		RAMNATH APPARAO		
Partner		KARLAPATI		
Membership No.: 211698		Managing Director		
UDIN: 25211698BMIDWZ5678		DIN : 00550857		
Place: Chennai		Sd/-		
Date: 23.08.2025		KARLAPATI SRIKANTH		
		APPARAO		
		Director		
		DIN : 00550726		
		Sd/-		
		VIDYALAKSHMI		
		RAJAGOPALAN		
		Company Secretary		
		M. No.: A28058		
		Place: Chennai		
		Date: 23.08.2025		
		Sd/-		
		RAMAKRISHNA VINNAKOTA		
		Chief Financial Officer		

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CIN: U45203TN1999PLC042586			
No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002			
Consolidated Statement of profit and loss account for the year ended 31st March 2025			
(All amounts are in million Indian Rupees, unless otherwise stated)			
Particulars	Note No	As at 31st March 2025	As at 31st March 2024
Revenue from Operations	18	26,495.64	14,379.27
Other income	19	134.35	91.84
Total Income		26,629.98	14,471.11
Expenses			
Cost of materials consumed	20 (a)	7,113.08	1,105.13
Purchase of Stock-in-trade	20 (b)	18,174.43	12,862.43
Changes in inventories of finished goods, Stock-in-trade and work-in-progress	20 (c)	179.73	(105.20)
Employees benefits expense	21	64.39	69.40
Finance costs	22	214.58	153.14
Depreciation and amortisation expense	4	64.18	77.68
Other expenses	23	576.09	182.49
Total expenses		26,386.49	14,345.06
Profit / (Loss) before exceptional items and tax		243.49	126.05
Exceptional Items		-	-
Profit / (Loss) before tax		243.49	126.05
Tax Expense			
- Current year	15	71.12	45.28
- Previous years		50.72	28.81
- Deferred Tax	7	(2.52)	(5.10)
Total tax expense/(Credit)		119.31	68.99
Profit / (Loss) after tax		124.18	57.05
Other Comprehensive Income			
<u>Other comprehensive income not to be reclassified to profit or loss in subsequent periods:</u>			
- Re-measurement Gain/(Loss) of the Defined Benefit Obligation (Net)		0.53	(1.91)
- Income Tax (expense)/credit relating to items that will not be reclassified to profit or loss		(0.13)	0.48
- Re-measurement Gain/(Loss) of the Defined Benefit Obligation (Net of tax)		0.40	(1.43)
<u>Other comprehensive income to be reclassified to profit or loss in subsequent periods:</u>			
- Re-measurement Gain/(Loss) of the Defined Benefit Obligation (Net of tax)		-	-
Total other comprehensive income		0.40	(1.43)
Total comprehensive income/(loss) for the year, net of tax		124.58	55.62
Profit/(Loss) for the year attributable to:			
- Owners of the company		125.15	57.85
- Non-Controlling Interest		(0.97)	(0.80)
Other comprehensive income attributable to:			
- Owners of the company		0.40	(1.43)
- Non-Controlling Interest		-	-
Total comprehensive income attributable to:			
- Owners of the company		125.55	56.42
- Non-Controlling Interest		(0.97)	(0.80)

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Consolidated Statement of profit and loss account for the year ended 31st March 2025			
(All amounts are in million Indian Rupees, unless otherwise stated)			
Particulars	Note No	As at 31st March ₹ 2025	As at 31st March 2024
Earnings per share (Rs. In Absolute)			
Basic EPS	24	9.89	4.80
Diluted EPS	24	9.89	4.80
Weighted average number of equity shares (Nos in Absolute)		1,26,54,481	1,20,58,900
Summary of material accounting policies	2&3		
The accompanying notes form an integral part of the financial statements.			
As per our report of even date			
For A. John Moris & Co.	For and on behalf of Board of Directors		
Chartered Accountants			
FRN: 007220S			
Sd/-	Sd/-	Sd/-	
S Muralikannan	RAMNATH APPARAO	KARLAPATI SRIKANTH	
Partner	KARLAPATI	APPARAO	
Membership No.: 211698	Managing Director	Director	
UDIN: 25211698BMIDWZ5678	DIN : 00550857	DIN : 00550726	
Place: Chennai			
Date: 23.08.2025			
	Sd/-	Sd/-	
	VIDYALAKSHMI	RAMAKRISHNA VINNAKOTA	
	RAJAGOPALAN		
	Company Secretary	Chief Financial Officer	
	M. No.: A28058		
	Place: Chennai		
	Date: 23.08.2025		

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)		
CIN: U45203TN1999PLC042586		
No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002		
Consolidated Statement of Cash Flows Statement for the year ended 31st March 2025		
(All amounts are in million Indian Rupees, unless otherwise stated)		
Particulars	As at 31st March 2025	As at 31st March 2024
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit Before Tax	243.49	126.05
Adjustments for:		
Depreciation and Amortisation	64.18	77.68
Credits Written Back	(52.77)	(33.02)
(Profit) / Loss on sale of assets	-	0.19
Finance Cost	214.58	153.14
Interest Income	(12.51)	(14.44)
Operating Profit before working capital changes:	456.97	309.59
Adjustments for Movement in Working Capital:		
(Increase)/Decrease in Trade Receivables	(1,836.52)	(440.31)
(Increase)/Decrease in Inventories	199.65	(124.85)
(Increase)/Decrease in Other Financial Assets (Current)	(238.91)	177.76
(Increase)/Decrease in Other Current Assets	(232.18)	(244.36)
(Increase)/Decrease in Other Financial Assets (Non - Current)	114.12	(127.69)
Increase/(Decrease) in Trade and Other Payables	439.77	1,379.63
Increase/(Decrease) in Other Current Liabilities	581.57	(377.35)
Cash Generated from Operations	(515.54)	552.41
Income Taxes Paid	(72.61)	(18.17)
NET CASH FROM OPERATING ACTIVITIES (A)	(588.15)	534.24
B CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	12.51	14.44
Purchase of Property, Plant and Equipment	(33.31)	(348.44)
Investment in Capital Work-in-Progress	(713.00)	(76.59)
Sale of Property, Plant and Equipment	-	-
NET CASH USED IN INVESTING ACTIVITIES (B)	(733.80)	(410.58)
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(214.58)	(153.14)
Proceeds from Issuance of Share capital	306.21	-
Increase / (Decrease) in Long Term Borrowings	747.05	299.08
Increase / (Decrease) in Short Term Borrowings	444.21	(629.27)
Increase / (Decrease) in Other Financial Liabilities	44.29	(18.62)
NET CASH USED IN FINANCING ACTIVITIES (C)	1,327.18	(501.95)
D NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	5.23	(378.30)
Opening Cash and Cash Equivalents	78.30	456.59
CLOSING CASH AND CASH EQUIVALENTS	83.53	78.30
Reconciliation Of Cash And Cash Equivalents With The Balance Sheet:-		
Cash and Cash Equivalents as above	83.52	78.30
Cash and Cash Equivalents as per Balance sheet comprising of:		
On current accounts	83.25	71.82
Deposits with original maturity of less than 3 months	-	6.18
Cash on hand	0.27	0.30
Total	83.52	78.30
Note:		
The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS 7 "Statement of Cash Flows".		
As per our report of even date attached		
For A. John Moris & Co		
Chartered Accountants		
FRN: 007220S		
For and on behalf of Board of Directors		
Sd/-	Sd/-	Sd/-
S Muralikannan	RAMNATH APPARAO	KARLAPATI SRIKANTH
Partner	KARLAPATI	APPARAO
Membership No.: 211698	Managing Director	Director
UDIN: 25211698BMIDWZ5678	DIN : 00550857	DIN : 00550726
Place: Chennai		
Date: 23.08.2025		
	Sd/-	Sd/-
	VIDYALAKSHMI	RAMAKRISHNA
	RAJAGOPALAN	VINNAKOTA
	Company Secretary	Chief Financial Officer
	M. No.: A28058	
	Place: Chennai	
	Date: 23.08.2025	

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CIN: U45203TN1999PLC042586						
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Consolidated Statement of Changes in Equity for the year Ended 31st March 2025						
(All amounts are in million Indian Rupees, unless otherwise stated)						
(I) Equity Share Capital						
Particulars	March 31, 2025		March 31, 2024		March 31, 2023	
	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount
Balance at the beginning of the period	24,11,780	24.12	24,11,780	24.12	24,11,780	24.12
Changes due to prior period errors	-	-	-	-	-	-
Re-stated balance at the beginning of the period	24,11,780	24.12	24,11,780	24.12	24,11,780	24.12
Changes in equity share capital during the current year						
By means of Private Placement	13,37,180	13.37	-	-	-	-
By means of Bonus Issue	96,47,120	96.47	-	-	-	-
Balance at the end of the period	1,33,96,080	133.96	24,11,780	24.12	24,11,780	24.12
(II) Other Equity						
Particulars	March 31, 2025		March 31, 2024		March 31, 2023	
(A) Securities Premium						
Balance at the beginning of the period		58.18		58.18		58.18
Changes due to prior period errors		-		-		-
Re-stated balance at the beginning of the period		58.18		58.18		58.18
Fresh issue of shares during the period		292.84		-		-
Balance at the end of the period		351.02		58.18		58.18
(B) Retained Earnings						
Balance at the beginning of the period		582.29		515.11		314.75
Additions during the period		125.81		63.94		191.20
Adjustments towards Ind AS Transition items		-		3.24		9.16
Utilisation during the period		(96.47)		-		-
Balance at the end of the period		611.62		582.29		515.11
(C) Other Comprehensive Income -Defined benefit obligation						
Balance at the beginning of the period		(3.05)		(1.61)		-
Re-measurement gain/(loss) on defined benefit plans		0.40		(1.43)		(1.61)
Balance at the end of the period		(2.64)		(3.05)		(1.61)
Total Reserves (A+B+C) at end of the period		960.01		637.43		571.67
(III) Non-Controlling Interest						
Particulars	March 31, 2025		March 31, 2024		March 31, 2023	
Balance at the beginning of the period		(1.00)		(0.35)		-
Addition during the Year		-		0.10		(0.52)
Share of Profit during the year attributable to NCI		(1.57)		(0.75)		0.18
Balance at the end of the period		(2.57)		(1.00)		(0.35)
Total Other Equity (II+III) at the end of the period		957.44		636.42		571.33
Summary of material accounting policies	2&3					
The accompanying notes form an integral part of the financial statements.						
As per our report of even date						
For A. John Moris & Co.			For and on behalf of Board of Directors			
Chartered Accountants						
FRN: 007220S						
Sd/-			Sd/-		Sd/-	
S Muralikannan			RAMNATH APPARAO		KARLAPATI SRIKANTH	
Partner			KARLAPATI		APPARAO	
Membership No.: 211698			Managing Director		Director	
UDIN: 25211698BMIDWZ5678			DIN : 00550857		DIN : 00550726	
Place: Chennai						
Date: 23.08.2025						
			Sd/-		Sd/-	
			VIDYALAKSHMI		RAMAKRISHNA VINNAKOTA	
			RAJAGOPALAN			
			Company Secretary		Chief Financial Officer	
			M. No.: A28058			
			Place: Chennai			
			Date: 23.08.2025			

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Notes to Consolidated Financial Information

(All amounts are in million Indian Rupees, unless otherwise stated)

4 (a). PROPERTY, PLANT AND EQUIPMENT

Gross asset	Freehold-Land	Leasehold-Land	Buildings	Plant & Machinery	Office Equipments	Furniture & Fixtures	Vehicles	Computers	Ships	Total
As at 1st April 2023	51.24	5.65	64.15	540.08	6.54	27.36	51.89	4.30	10.34	761.55
Additions	1.53	327.02	0.55	2.77	0.25	0.38	15.36	0.59	-	348.44
Deletions	-	-	-	-	-	-	(11.27)	-	(10.34)	(21.62)
At March 31, 2024	52.77	332.66	64.70	542.85	6.79	27.74	55.97	4.89	0.00	1,088.37
Additions	-	-	16.88	10.98	0.62	0.68	2.26	1.90	-	33.31
Deletions	-	-	-	-	-	-	-	-	-	-
At March 31, 2025	52.77	332.66	81.57	553.83	7.41	28.42	58.23	6.79	0.00	1,121.68

Accumulated Depreciation	Freehold-Land	Leasehold-Land	Buildings	Plant & Machinery	Office Equipments	Furniture & Fixtures	Vehicles	Computers	Ships	Total
As at 1st April 2023	-	-	9.10	273.37	4.97	12.23	22.10	3.45	1.58	326.79
Charge for the year	-	-	5.25	48.62	0.78	3.98	9.76	0.83	0.44	69.66
Disposals	-	-	-	-	-	-	(9.29)	-	(2.02)	(11.31)
At March 31, 2024	-	-	14.35	321.99	5.75	16.21	22.57	4.28	-	385.14
Charge for the year	-	-	5.74	40.29	0.59	3.02	10.48	0.76	-	60.88
Disposals	-	-	-	-	-	-	-	-	-	-
At March 31, 2025	-	-	20.09	362.27	6.34	19.23	33.04	5.04	-	446.02

Net Block	Freehold-Land	Leasehold-Land	Buildings	Plant & Machinery	Office Equipments	Furniture & Fixtures	Vehicles	Computers	Ships	Total
As at 1st April 2023	51.24	5.65	55.05	266.71	1.58	15.12	29.79	0.85	8.77	434.76
At March 31, 2024	52.77	332.66	50.35	220.87	1.04	11.53	33.40	0.61	0.00	703.23
At March 31, 2025	52.77	332.66	61.48	191.55	1.07	9.19	25.18	1.75	0.00	675.66

The Group holds leasehold land with a tenure of 99 years. As per the terms of the lease agreement, the lease is renewable for a further period of 99 years at the end of the tenure at the option of the Group. Considering the long tenure of the lease and the renewal clause, the Group has not amortised the cost of leasehold land in the books of accounts.

4 (b). CAPITAL WORK IN PROGRESS

Particulars	Project in progress	Project suspended	Total
As at 1st April 2023	-	-	-
Addition	76.59	-	76.59
Transfer	-	-	-
At March 31, 2024	76.59	-	76.59
Addition	721.67	-	721.67
Transfer	(8.67)	-	(8.67)
At March 31, 2025	789.59	-	789.59

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Notes to Consolidated Financial Information

Capital Work in progress Ageing Schedule

Ageing as at 31st March,2025:

Project Status	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	713.00	76.59	-	-	789.59
Projects temporarily suspended	-	-	-	-	-
Total	713.00	76.59	-	-	789.59

Ageing as at 31st March,2024:

Project Status	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	76.59	-	-	-	76.59
Projects temporarily suspended	-	-	-	-	-
Total	76.59	-	-	-	76.59

4 (c). RIGHT OF USE ASSETS

Set out below are the carrying amounts of right-of-use assets recognised and the movements during the period:

PARTICULARS	Buildings	Lease hold land	Total
At April 1, 2023	-	-	-
Additions	27.06	-	27.06
Depreciation expense	(1.87)	-	(1.87)
As At March 31, 2024	25.19	-	25.19
Additions	11.97	-	11.97
Depreciation expense	(2.92)	-	(2.92)
As At March 31, 2025	34.24	-	34.24

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and accumulated impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

- Building 2 to 10 years

4 (d) GOODWILL

PARTICULARS	Total
At April 1, 2023	19.35
Additions	-
Amortised	-
As At March 31, 2024	19.35
Additions	-
Amortised	-
As At March 31, 2025	19.35

Goodwill was recognized by means of acquisition of 9,03,900 shares forming part of 95.16% of equity shares of M/s. Integrated Edible Oil Refinery Pvt. Ltd., having fair value of net assets of Rs.(10.314) million, [i.e. negative 10.314 million] on 01-04-2022 being 95.16%, through purchase consideration of Rs. 9.039 million.

Computation of Goodwill as on 01-04-2022:

Particulars	Amount
(A) Fair Value of Total Net Assets (100%)	(10.84)
(B) Fair Value of Net Assets acquired (96.15%)	(10.31)
(C) Fair Value of Net Assets to NCI (3.85%)	(0.42)
(D) Purchase Consideration	9.04
(E) Goodwill [D - B]	19.35

The entire amount of goodwill is subject to review for impairment testing on annual basis and so far there were no impairment on assets that are required to be made for any of the financial years, hence there is no impairment in the value of goodwill being recongized.

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No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002**Notes to Consolidated Financial Information**

(All amounts are in million Indian Rupees, unless otherwise stated)

Particulars	As at 31st March 2025	As at 31st March 2024	As at 1st April 2023
5. FINANCIAL ASSETS			
OTHER FINANCIAL ASSETS			
Unsecured, considered good			
<u>Non-current</u>			
Security Deposit	47.23	171.69	2.19
Rental Deposit	3.02	-	0.87
Defined Benefit - Plan Assets	14.90	13.05	9.10
Other Advances	-	4.05	48.93
Bank deposits with more than 12 months maturity	9.52	-	-
Total	74.67	188.79	61.09
<u>Current</u>			
Advances to Related Parties	42.65	192.77	36.01
Security Deposit	45.84	-	-
Loans and advances to Employees	0.82	0.53	-
Advances to Others	59.07	132.56	469.95
Rental Advance	-	0.95	-
Claims receivable	0.63	1.39	-
Interest accrued on fixed deposits	6.36	-	-
Bank deposits with less than 12 months maturity	411.74	-	-
Total	567.11	328.20	505.96
6. OTHER ASSETS			
<u>Current</u>			
Advances to vendors for materials/services			
Considered good	372.69	216.94	0.00
Considered doubtful	-	-	-
Project Advance	5.87	5.21	-
Prepaid expenses	25.74	15.73	3.01
Balances with government authorities	156.60	118.24	114.06
Share capital Receivable	-	1.00	-
GST - Input	31.06	-	-
Unadjusted Forex Gain/Loss	1.66	4.32	-
Total	593.63	361.44	117.08

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Notes to Consolidated Financial Information

(All amounts are in million Indian Rupees, unless

Particulars	As at 31st March 2025	As at 31st March 2024	As at 1st April 2023
7. DEFERRED TAX ASSET (NET)			
On account of Property, Plant and Equipment			
Opening Balance	15.08	12.40	5.17
Increase/(decrease) during the year	(3.91)	2.68	7.23
Closing Balance	11.17	15.08	12.40
On account of business loss carried forward			
Opening Balance	3.11	0.69	1.39
Increase/(decrease) during the year	6.43	2.42	(0.70)
Closing Balance	9.55	3.11	0.69
Total Balance	20.72	18.19	13.09

Notes:

1. Indian companies are subject to Indian income tax on a standalone basis. For each fiscal year, the Group's profit or loss is subject to the higher of the regular income tax payable or the minimum alternative tax (MAT).
2. Statutory income taxes are assessed based on book profits prepared under generally accepted accounting principles in India adjusted in accordance with the provisions of the (Indian) Income Tax Act, 1961. Statutory income tax is charged at 30% plus a surcharge and education cess with tax benefits or 22% plus a surcharge and education cess without tax benefits.
3. MAT is assessed on book profits adjusted for certain items as compared to the adjustments followed for assessing regular income tax under normal provisions. MAT for the fiscal year 2024-25 is 15% plus a surcharge and education cess. MAT paid in excess of regular
4. Business loss can be carried forward for a maximum period of eight assessment years immediately succeeding the assessment year to which the loss pertains. Unabsorbed depreciation can be carried forward for an indefinite period.
5. Wherever the Group has a present obligation and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation, such amounts have been adequately provided for, and the Group does not currently estimate any probable material incremental tax liabilities in respect of these matters.

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)			
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Notes to Consolidated Financial Information			
(All amounts are in million Indian Rupees, unless otherwise stated)			
Particulars	As at 31st March 2025	As at 31st March 2024	As at 1st April 2023
8. INVENTORIES			
(valued at lower of cost and net realizable value)			
Raw materials and Components	0.22	20.13	0.48
Finished goods	56.79	5.66	0.02
Stock-in-Trade	1,051.45	1,277.44	1,174.35
Work-in-progress	-	4.89	8.41
Total	1,108.47	1,308.12	1,183.26
Inventories have been pledged as security against certain bank borrowings of the Group as at 31st March 2025 (Refer Note 13(a)).			
9. TRADE RECEIVABLES			
Receivables from others	3,478.36	1,641.39	1,200.99
Less: Provision for Expected Credit losses	(0.78)	(0.33)	(0.24)
Total	3,477.58	1,641.06	1,200.75
Breakup of security details:			
Unsecured, considered good	3,478.36	1,641.39	1,200.99
Expected Credit loss	(0.78)	(0.33)	(0.24)
Total	3,477.58	1,641.06	1,200.75

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(All amounts are in million Indian Rupees, unless otherwise stated)

Particulars	Outstanding for following periods from due date of payments					
	< 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
Undisputed Trade Receivable Considered Good	2,939.89	431.35	98.56	8.39	0.18	3,478.36
Undisputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivable Considered Good	-	-	-	-	-	-
Disputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
Less: Credit Impaired	-	-	-	-	-	-
Less: Provision for Expected Credit Losses	(0.66)	(0.10)	(0.02)	(0.00)	(0.00)	(0.78)
TOTAL	2,939.22	431.25	98.54	8.39	0.18	3,477.58

Particulars	Outstanding for following periods from due date of payments					
	< 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
Undisputed Trade Receivable Considered Good	1,495.46	26.61	114.76	0.52	4.05	1,641.39
Undisputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivable Considered Good	-	-	-	-	-	-
Disputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
Less: Credit Impaired	-	-	-	-	-	-
Less: Provision for Expected Credit Losses	(0.30)	(0.01)	(0.02)	(0.00)	(0.00)	(0.33)
TOTAL	1,495.16	26.60	114.73	0.52	4.05	1,641.06

Particulars	Outstanding for following periods from due date of payments					
	< 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
Undisputed Trade Receivable Considered Good	1,104.91	24.43	61.10	3.95	6.60	1,200.99
Undisputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivable Considered Good	-	-	-	-	-	-
Disputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
Less: Credit Impaired	-	-	-	-	-	-
Less: Provision for Expected Credit Losses	(0.22)	(0.00)	(0.01)	(0.00)	(0.00)	(0.24)
TOTAL	1,104.69	24.42	61.09	3.95	6.60	1,200.75

The Group has used practical expedient by computing the expected credit loss allowance for trade receivables based on provision matrix. The provision matrix taken into account historical credit experience and adjusted for forward looking information. The expected credit loss allowance is based on ageing of the days the receivables are due.

10. CASH AND CASH EQUIVALENTS	As at 31st March 2025	As at 31st March 2024	As at 1st April 2023
Balances with banks:			
On current accounts	83.25	71.82	38.08
Deposits with original maturity of less than 3 months [Refer Note (a)]	-	6.18	416.27
Cash on hand	0.27	0.30	2.24
Total	83.52	78.30	456.59

Cash and cash equivalents are cash on hand, balances with bank and short-term (typically three months or less from the date of placement), highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

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Notes to Consolidated Financial Information						
(All amounts are in million Indian Rupees, unless otherwise stated)						
Particulars	March 31, 2025		March 31, 2024		March 31, 2023	
	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount
11. SHARE CAPITAL						
Authorised Share Capital						
Equity shares comprising of Face value of Rs. 10 each with voting rights	2,50,00,000	250.00	25,00,000	25.00	25,00,000	25.00
Issued, Subscribed and Fully Paid up Share Capital						
Equity shares comprising of Face value of Rs. 10 each with voting rights	1,33,96,080	133.96	24,11,780	24.12	24,11,780	24.12
Reconciliation of number of shares						
Authorised Share Capital of Rs. 10 each						
Shares outstanding at the beginning of the period	25,00,000	25.00	25,00,000	25.00	25,00,000	25.00
Increase during the year	2,25,00,000	225.00	-	-	-	-
Decrease during the year	-	-	-	-	-	-
Shares outstanding at the end of the period	2,50,00,000	250.00	25,00,000	25.00	25,00,000	25.00
Issued, Subscribed and Fully Paid up Share Capital of Rs. 10 each						
Shares outstanding at the beginning of the period	24,11,780	24.12	24,11,780	24.12	24,11,780	24.12
Changes in equity share capital during the current year		-				
By means of Private Placement	13,37,180	13.37	-	-	-	-
By means of Bonus Issue	96,47,120	96.47	-	-	-	-
Shares outstanding at the end of the period	1,33,96,080	133.96	24,11,780	24.12	24,11,780	24.12
SHARE CAPITAL						
Terms/ rights attached to equity shares						
The Company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.						
Statement showing movement in share capital:-						
Particulars	March 31, 2025		March 31, 2024		March 31, 2023	
Authorised Share Capital						
Equity shares of Rs.10/ each (in numbers)						
No. of shares at the beginning of the period	25,00,000		25,00,000		25,00,000	
No. of shares Increase / (Decrease) during the period *	2,25,00,000		-		-	
No. of shares outstanding at the end of the period	2,50,00,000		25,00,000		25,00,000	
Equity shares of Rs.10/ each (in value)						
Shares at the beginning of the period	25.00		25.00		25.00	
Increase / (Decrease) during the period	225.00		-		-	
Shares outstanding at the end of the period	250.00		25.00		25.00	
Issued, Subscribed & Fully Paid Up						
Equity shares of Rs.10/ each (in numbers)						
No. of shares at the beginning of the period	24,11,780		24,11,780		24,11,780	
No. of shares Increase / (Decrease) during the period	1,09,84,300		-		-	
No. of shares outstanding at the end of the period	1,33,96,080		24,11,780		24,11,780	
Equity shares of Rs.10/- each (IN Values)						
Shares at the beginning of the period	24.12		24.12		24.12	
Increase / (Decrease) during the period	109.84		-		-	
Shares outstanding at the end of the period	133.96		24.12		24.12	
Total	133.96		24.12		24.12	
† Notes:						
(a) Authorised capital was increased from 25,00,000 equity shares to 2,25,00,000 equity shares vide members' resolution and approval on 16th August 2024.						
SHARE CAPITAL RECONCILIATION (in Numbers)						
Particulars	March 31, 2025		March 31, 2024		March 31, 2023	
At the beginning of the year	24,11,780		24,11,780		24,11,780	
Shares Issued for consideration during the year	13,37,180		-		-	
Shares issued through bonus during the year (Note**)	96,47,120		-		-	
Total Outstanding at the end of the year	1,33,96,080		24,11,780		24,11,780	
## Note:						
The Company has declared bonus Shares at the Members Meeting held on 10/09/2024, at the ratio of 4 Equity shares of Rs 10/- Each for every 1 Equity shares of Rs 10/- each held, resulting in the issuance of bonus shares of 96,47,120 shares in the proportion of 4:1 i.e. 4 (Four) new equity shares of Rs. 10 each for every 1 (one) existing equity share of Rs. 10/- each fully paid up held by the shareholders, by capitalization of a sum of Rs.9,64,71,200/- (Nine crore sixty four lakhs seventy one thousand two hundred rupees only) from the Reserves and Surplus based on the valuation report received						

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(All amounts are in million Indian Rupees, unless otherwise stated)						
SHARE ALLOTMENT DETAILS:						
Financial Year	Type of Allotment	Date of Allotment	No of Shares	PAS-3 Filed on	Premium per Share (Rs.)	Consideration
2024-25	Bonus Issue	10-09-2024	96,47,120	24-09-2024	-	-
2024-25	Private placement	16-10-2024	11,72,680	18-10-2024	219.00	229.00
2024-25	Private placement	21-11-2024	1,64,500	22-11-2024	219.00	229.00
			1,09,84,300			
Rights, preferences and restrictions attached to equity shares:						
The Company has only one class of equity shares having a par value of ₹ 10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend, if any, proposed by the Board of Directors is subject to the approval of the shareholders at the ensuing annual general meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts in the proportion of equity shares held.						
DETAILS OF SHAREHOLDING OF PROMOTER :						
Financial Year	March 31, 2025		March 31, 2024		March 31, 2023	
	No. of shares Held	% Holding	No. of shares Held	% Holding	No. of shares Held	% Holding
Equity shares of Rs. 10 each fully paid-up						
K Srikanth Apparao	20,11,725.00	15%	4,02,345.00	17%	4,02,345.00	17%
% Change during the year/ Period *	(1.67%)		0.00%		0.00%	
K Sasikanth Satyanarayana	20,11,725.00	15%	4,02,345.00	17%	4,02,345.00	17%
% Change during the year/ Period *	(1.67%)		0.00%		0.00%	
K Madhav Sri Apparao	19,99,225.00	15%	3,99,845.00	17%	3,99,845.00	17%
% Change during the year/ Period *	(1.65%)		0.00%		0.00%	
K Ramnath Apparao	19,97,460.00	15%	4,71,845.00	20%	4,71,845.00	20%
% Change during the year/ Period *	(4.65%)		0.00%		0.41%	
G Lakshman Sandeep	15,00,000.00	11%	3,00,000.00	12%	3,00,000.00	12%
% Change during the year/ Period *	(1.24%)		0.00%		0.00%	
Gk Badri Narayana Prasad	4,96,500	4%	99,300.00	4%	99,300.00	4%
% Change during the year/ Period *	(0.41%)		0.00%		(0.02%)	
G Bhargavi Devi	4,30,500	3%	86,100.00	4%	86,100.00	4%
% Change during the year/ Period *	(0.36%)		0.00%		(0.01%)	
* The % change mentioned here denotes the absolute change of share percentage during the period.						
Notes:						
1. There were no class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash.						
2. There are no calls unpaid by the Directors or officers of the company.						
3. The Company has not issued shares for consideration other than cash or bought back shares during the preceeding five years.						
STATEMENT OF SHARE APPLICATION MONEY PENDING ALLOTMENT AS RESTATED						
Particulars	March 31, 2025		March 31, 2024		March 31, 2023	
Share Application money Pending allotment	-		-		-	
DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% OF SHARES:						
NAME OF SHAREHOLDERS	March 31, 2025		March 31, 2024		March 31, 2023	
	No. of shares Held	% Holding	No. of shares Held	% Holding	No. of shares Held	% Holding
Equity shares of Rs. 10 each fully paid-up						
K Ramnath Apparao	19,97,460	14.91%	4,71,845	19.56%	4,71,845	19.56%
K Srikanth Apparao	20,11,725	15.02%	4,02,345	16.68%	4,02,345	16.68%
K Sasikanth Satyanarayana	20,11,725	15.02%	4,02,345	16.68%	4,02,345	16.68%
K Madhav Sri Apparao	19,99,225	14.92%	3,99,845	16.58%	3,99,845	16.58%
G Lakshman Sandeep	15,00,000	11.20%	3,00,000	12.44%	3,00,000	12.44%
B Sivaprasad	-	0.00%	1,90,000	7.88%	1,90,000	7.88%
Total	95,20,135	71.07%	21,66,380	89.82%	21,66,380	89.82%

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Notes to Consolidated Financial Information

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12 (a). OTHER EQUITY

Particulars	As at 31st March 2025	As at 31st March 2024	As at 1st April 2023
(A) Securities Premium			
Balance at the beginning of the period	58.18	58.18	58.18
Additions during the period	292.84	-	-
Balance at the end of the period	351.02	58.18	58.18
(B) Retained Earnings / Surplus			
Balance at the beginning of the period	582.29	515.11	314.75
Additions during the period	125.81	63.94	191.20
Adjustments towards Ind AS Transition items	-	3.24	9.16
Utilisation during the period	(96.47)	-	-
Balance at the end of the period	611.62	582.29	515.11
(C) Other Comprehensive Income -Defined benefit obligation			
Balance at the beginning of the period	(3.05)	(1.61)	-
Re-measurement gain/(loss) on defined benefit plans	0.40	(1.43)	(1.61)
Balance at the end of the period	(2.64)	(3.05)	(1.61)
Total Reserves (A+B+C) at end of the period	960.00	637.42	571.67
12 (b). NON-CONTROLLING INTEREST			
Particular	As at 31st March 2025	As at 31st March 2024	As at 1st April 2023
Opening Balance	(1.00)	(0.35)	-
Addition during the Year	-	0.10	(0.52)
Share of Profit during the year attributable to NCI	(1.57)	(0.75)	0.18
Closing Balance	(2.57)	(1.00)	(0.35)

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Notes to Consolidated Financial Information			
(All amounts are in million Indian Rupees, unless otherwise stated)			
Particulars	As at 31st March 2025	As at 31st March 2024	As at 1st April 2023
13 (a). BORROWINGS			
Non-Current			
Secured - Measured at amortized cost			
Term Loans			
From Banks	1,294.39	727.84	261.97
Current Maturities of above debt	(112.98)	(163.51)	-
Net amount	1,181.41	564.33	261.97
From Others	-	40.71	-
Unsecured - Measured at amortized cost			
From Related Parties	223.55	101.49	26.75
From Others	119.41	70.80	189.52
Total	1,524.38	777.32	478.24
Current			
Secured - Measured at amortized cost			
Working Capital Loan	1,052.00	470.00	462.50
Term loan	-	850.56	1,671.16
Cash Credit	783.62	20.31	-
Current Maturities of long term borrowings	112.98	163.51	-
Total	1,948.60	1,504.39	2,133.66

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Notes forming part of the standalone financial statement								
(All amounts are in million Indian Rupees, unless otherwise stated)								
DETAILS OF SECURED AND UNSECURED LOANS:								
S.No	Lender	Type of Loan	Disbursement	Particulars	Tenure	31st March 2025	31st March 2024	1st April 2023
1	Axis Bank	Vehicle Loan	62.00	Name of vehicle: BMW-320 Car Luxury Line	60 months	2.95	4.17	5.30
2	Axis Bank	Vehicle Loan	13.32	Name of vehicle: Honda City	60 months	0.03	0.26	0.56
3	Axis Bank	Vehicle Loan	12.48	Name of vehicle: Maruti XL6 Alpha	60 months	0.55	0.80	1.03
4	Axis Bank	Vehicle Loan	38.50	Name of vehicle: Toyota Innova Hycross Hybrid	60 months	3.20	3.85	-
5	Axis Bank	Vehicle Loan	13.10	Name of vehicle: Maruti Vitara Breeza	60 months	0.74	0.99	1.22
6	Axis Bank	Vehicle Loan	13.00	Name of vehicle: Maruti XL6 Zeta	60 months	0.62	0.88	1.11
7	Axis Bank	Vehicle Loan	13.57	Name of vehicle: Hyundai I20	60 months	0.68	0.94	1.19
8	Bank of Maharashtra	Vehicle Loan	7.15	Name of vehicle: Mahindra Bolero	60 months	0.09	0.25	0.39
9	DCB Bank	Mortagage Loan	369.00	Name of property: No. 6C, 6th floor, Gaiety palace, D.No. 1/L, Blackers Road, Anna Salai, Chennai - 600002	120 months	5.14	10.27	14.94
10	Deutsche Bank-055	Loan against property - Top up	137.00	Name of property: NO. 409, OLD DOOR NO. 226, APPARAO GARDEN,SYDENHAM'S ROAD, CHOOLAI, CHENNAI - 600112	180 months	13.30	13.70	-
11	Deutsche Bank-064	Loan against property - Top up	100.00	Name of property: DOOR NO. 226E, APPARAO GARDEN,SYDENHAM'S ROAD, CHOOLAI, CHENNAI - 600112	180 months	9.71	10.00	-
12	Deutsche Bank-073	Loan against property - Top up	463.00	Name of property: DOOR NO. 214, APPARAO GARDEN,SYDENHAM'S ROAD, CHOOLAI, CHENNAI - 600112	180 months	44.95	-	-
13	Deutsche Bank-046	Loan against property	485.34	Name of property: commercial property	180 months	34.43	37.28	39.79
14	Deutsche Bank-037	Loan against property	621.82	Name of property: commercial property	180 months	43.20	46.94	50.28
15	Deutsche Bank-028	Loan against property	780.06	Name of property: commercial property	180 months	55.99	60.50	64.48
16	ECL Finance Ltd	Mortagage Loan	245.00	Name of property: J104&105/106&107,J112&113,J114&115,204& 205,J220 PHS-1VOORA VIDHYASAKAR OSWAL GARDENS N NO,210/212 C.B ROAD,KORUKUPET CHENNAI 600021	180 months	19.43	20.40	20.46
17	HDFC Bank Ltd	Vehicle Loan	87.50	Name of vehicle: BMW 630i M sport	60 months	7.16	8.63	-
18	HDFC Bank Ltd	Vehicle Loan	6.47	Name of vehicle: KIA	60 months	-	-	0.65
19	HDFC Bank Ltd	Vehicle Loan	22.35	Name of vehicle: Taigun	60 months	1.80	2.18	-
20	HDFC Bank Ltd	Vehicle Loan	22.60	Name of vehicle: Grand Vitara Breeza	60 months	1.32	1.74	2.14
21	HDFC Bank Ltd	Vehicle Loan	4.75	Name of vehicle: Wagon R	60 months	0.46	-	-
22	HDFC Bank Ltd	Vehicle Loan	13.24	Name of vehicle: MG Windsor	60 months	1.31	-	-
23	ICICI Bank	Mortagage Loan	325.00	Name of property: 5D	120 months	23.95	26.64	29.11
24	ICICI Bank	Mortagage Loan	70.00	Name of property: 5D	120 months	5.31	5.87	6.39
25	KVB Bank	Vehicle Loan	25.83	Name of vehicle: Benz Car	60 months	-	-	2.58
26	KVB Bank	Vehicle Loan	20.90	Name of vehicle: Tata Harrier	60 months	0.15	0.64	1.08
27	Mercedes Benz Financial services Pvt Ltd (previously known as Daimler Financial Services India Pvt Ltd)	Vehicle Loan	71.00	Name of vehicle: Mercedes Benz car Tenor: 60months	60 months	4.46	5.78	7.00
28	Saumunnati Financial & Intermediation services	Medium Term Loan for working capital	1,500.00	Augmenting long-term working capital requirement	24 months	94.98	149.98	-
29	Toyota financial services	Vehicle Loan	22.00	Name of vehicle: Innova crysta	60 months	-	-	0.18
30	HDFC Bank	SIPCOT and APC Loan	5,000.00	Security held: 1) Fixed Deposits for 80millions 2) Commercial property at choolai, chennai for 12.1millions 3) Commercial property at choolai, chennai for 19.8millions 4) Commercial property at choolai, chennai for 11.7millions 5) Commercial property at choolai, chennai for 12.01millions 6) Commercial property at choolai, chennai for 14.2millions 7) Commercial property at choolai, chennai for 5.9millions 8) Commercial property at choolai, chennai for 40millions 9) Non agricultural land - 10790sq ft vacant land puzhal village for 35.9millions 10) Industrial property - 21.53 acres factory land & buliding - SIPCOT industrial complex 11) Movable Fixed asset - including funding on project MFA proposed out of TL 12) Residential property at Apparao garden, Sydenhams Road, Chennai 13) Residential property at Periathambi Mudali street, Sydenhams Road, Chennai 14) Residential property at Nasarathnam, vepery 15) Stocks and Receivables - except one charge with SBI under warehouse receipt finance		329.46	235.00	-

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Particulars	As at 31st March 2025	As at 31st March 2024	As at 1st April 2023
13 (b). LEASE LIABILITY			
Opening balance	27.05	-	-
Additions	12.07	24.50	-
Accretion of interest	3.01	2.55	-
Payments	(3.92)	-	-
Closing balance	38.21	27.05	-
Current	5.50	3.92	-
Non-current	32.71	23.13	-
The table below provides details regarding the contractual maturities of lease liabilities			
Particulars	As at 31st March 2025	As at 31st March 2024	As at 1st April 2023
Not later than 1 year	5.50	3.92	-
Later than 1 year and not later than 5 years	11.89	12.59	-
Later than 5 years	20.82	10.54	-
Total	38.21	27.05	-
The Group has recognised ₹ 17.13 millions as rent expenses during the year (31st March 2024 : ₹ 21.6millions, 31st March 2023 : ₹ 31.64 millions) which pertains to short term lease/ low value asset which was not recognised as part of right of use asset.			
LEASE LIABILITY			
At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable.			
In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if			
The effective interest rate for lease liabilities is 9.50%			
14. OTHER FINANCIAL LIABILITIES			
Non-current			
Defined benefit obligation	21.50	18.77	14.79
Total	21.50	18.77	14.79
Current			
Interest accrued but not due on borrowings	7.16	-	-
Trade / security deposits	37.13	-	18.68
Expenses Payable	0.06	0.06	-
Total	44.35	0.06	18.68
15 . CURRENT TAX LIABILITIES			
Taxation:			
Tax Liability for the year	71.12	45.28	64.73
Net off against Advance Tax and TDS	(102.24)	(37.51)	(63.90)
Net Balance	(31.12)	7.77	0.83

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)			
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Notes to Consolidated Financial Information			
(All amounts are in million Indian Rupees, unless otherwise stated)			
Particulars	As at 31st March 2025	As at 31st March 2024	As at 1st April 2023
16 . OTHER LIABILITIES			
(a). Non-current			
Deferred Government Grant	33.33	-	-
Total	33.33	-	-
Note:			
Government grant comprising of Rs. 33.33 million recognized as Deferred Government Grant under Other liabilities for the financial year ended 31.03.2025, pertains to asset based grant received from Ministry of Food Processing Industries of Government of India, with regard to setting up of Agro Processing Cluster under the scheme for Creation of Infrastructure for Agro Processing Clusters at Plot No. C-1 & D-6 part and F-97 SIPCOT Industrial Park, Gummidipoondi, Thiruvallur, Tamil Nadu.			
Once the manufacturing facility has been fully set up, the above grant will be transferred to the statement of profit and loss on a deferred basis, over the useful life of the Property, Plant and Equipment under straight line method.			
(b). Current			
Other payables:			
Statutory Dues	1.38	0.50	-
Advance received from customers	612.61	26.62	421.75
Employee dues payable	0.65	2.12	-
Other Payables	20.38	21.68	11.06
Audit Fees payable	2.00	4.54	-
Total	637.03	55.46	432.81
17. TRADE PAYABLES			
Dues to micro enterprises and small enterprises	133.12	-	-
Dues to creditors other than micro enterprises and small enterprises	2,003.76	1,697.11	317.48
Total	2,136.88	1,697.11	317.48

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Notes to Consolidated Financial Information

(All amounts are in million Indian Rupees, unless otherwise stated)

TRADE PAYABLES AGEING**Trade Payables ageing as on 31-03-2025**

Particular	Outstanding for following periods from due date of payments					
	< 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
(i) Micro, Small and Medium Enterprises						
(ii) Others	1,608.79	339.36	51.52	4.01	0.08	2,003.76
(iii) Disputed dues - MSME	133.12	-	-	-	-	133.12
(iv) Disputed dues - Others	-	-	-	-	-	-
Total (i) to (iv)	1,741.91	339.36	51.52	4.01	0.08	2,136.88
Accrued expenses	-	-	-	-	-	-
Total	1,741.91	339.36	51.52	4.01	0.08	2,136.88

Trade Payables ageing as on 31-03-2024

Particular	Outstanding for following periods from due date of payments					
	< 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
(i) Micro, Small and Medium Enterprises						
(ii) Others	1,679.24	17.86	-	0.02	-	1,697.11
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total (i) to (iv)	1,679.24	17.86	-	0.02	-	1,697.11
Accrued expenses	-	-	-	-	-	-
Total	1,679.24	17.86	-	0.02	-	1,697.11

Trade Payables ageing as on 31-03-2023

Particular	Outstanding for following periods from due date of payments					
	< 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
(i) Micro, Small and Medium Enterprises						-
(ii) Others	306.92	0.06	0.01	0.06	10.44	317.48
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total (i) to (iv)	306.92	0.06	0.01	0.06	10.44	317.48
Accrued expenses	-	-	-	-	-	-
Total	306.92	0.06	0.01	0.06	10.44	317.48

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Notes to Consolidated Financial Information		
(All amounts are in million Indian Rupees, unless otherwise stated)		
Particulars	As at 31st March 2025	As at 31st March 2024
18. REVENUE FROM OPERATION		
Sale of products	26,215.87	14,285.36
Sale of Joint Venture Property	270.00	-
Other operating revenues		
Handling & Cleaning charges	9.28	93.90
Sale of scrap	0.48	-
Total	26,495.64	14,379.27
Reconciliation of revenue from sale of product with contracted price		
Particulars	As at 31st March 2025	As at 31st March 2024
Contracted price	26,215.87	14,285.36
Less Trade discount	-	-
Sale of product	26,215.87	14,285.36
Revenue recognised from contract liability (Advance from Customers)		
Particulars	As at 31st March 2025	As at 31st March 2024
Trade Receivables	3,477.58	1,641.06
Contract liabilities	-	-
Advance received from customers	612.61	26.62
The contract liability outstanding at the beginning of the year has been recognised as revenue during the year ended 31st March 2025, 31st March 2024, 31st March 2023.		
Particulars	As at 31st March 2025	As at 31st March 2024
Revenue from contract with customers	26,215.87	14,285.36
Sale of Joint Venture Property	270.00	-
Other operating revenues	9.76	93.90
Total revenue from operations	26,495.64	14,379.27
India	26,495.64	13,251.11
Outside India	-	1,128.16
Total revenue from operations	26,495.64	14,379.27
Time of revenue recognition		
At a point in time	26,495.64	14,379.27
Total revenue from operations	26,495.64	14,379.27
19. OTHER INCOME		
Particulars	As at 31st March 2025	As at 31st March 2024
Profit on sale of property, plant and equipment	-	(0.19)
Contract Cancellation Charges	5.06	20.39
Interest Income	12.51	14.44
Discount received	2.56	0.01
Rental Income	61.15	-
Round off	0.00	-
Liabilities written back	-	0.03
Duty Drawback	-	1.81
Exchange gain (net)	-	21.23
Miscellaneous Income	0.30	1.12
Credit Balances Written Back	52.77	32.99
Total	134.35	91.84

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Notes to Consolidated Financial Information		
(All amounts are in million Indian Rupees, unless otherwise stated)		
Particulars	As at 31st March 2025	As at 31st March 2024
20 (a) COST OF MATERIALS CONSUMED		
Inventory at the beginning of the year	20.13	0.48
Add: Purchases (including processing charges)	7,093.16	1,124.78
Less: Inventory at the end of the year	(0.22)	(20.13)
Cost of Materials Consumed	7,113.08	1,105.13
20 (b) PURCHASE OF STOCK IN TRADE		
Trading Goods	18,174.43	12,862.43
Total	18,174.43	12,862.43
Note 1: Breakup of Import and Indigenous Purchases		
Import Purchases	5,148.17	115.92
Indigenous Purchases	20,139.34	13,851.63
Total	25,287.51	13,967.55
Note 2: CIF Value of Imported Goods		
Import Purchases - CIF Value	5,148.17	115.92
20 (c) CHANGES IN INVENTORIES OF FINISHED GOODS , STOCK-IN-TRADE AND WORK-IN- PROGRESS		
<u>Inventories at the end of the year:</u>		
Finished goods	56.79	5.66
Stock-in-trade		
Joint Venture property	-	135.31
Trading goods	885.55	1,142.12
Work-in-progress	165.91	4.89
Sub-Total (A)	1,108.25	1,287.98
<u>Inventories at the beginning of the year:</u>		
Finished goods	5.66	0.02
Stock-in-trade		
Joint Venture property	135.31	130.00
Trading goods	1,142.12	1,044.35
Work-in-progress	4.89	8.41
Sub-Total (B)	1,287.98	1,182.78
Net Changes in inventories of finished goods, stock-in-trade and work-in-progress [B - A]	179.73	(105.20)
21. EMPLOYEES BENEFIT EXPENSE		
Salaries and wages including secondment cost and bonus	47.61	48.93
Contributions to provident and other funds	2.93	2.25
Gratuity Expenses	1.06	4.92
Staff welfare expenses	12.79	13.30
Total	64.39	69.40
22. FINANCE COSTS		
<u>Interest on debts and borrowings</u>		
- with banks	198.85	137.10
Interest on lease liability	3.01	2.55
Pre-closure Charges	(0.75)	0.15
Loan Processing Charges	12.48	13.34
Interest others	0.99	-
Sub Total	214.58	153.14
Less: Interest Capitalized	-	-
Total	214.58	153.14

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Notes to Consolidated Financial Information

(All amounts are in million Indian Rupees, unless otherwise stated)

Particulars	As at 31st March 2025	As at 31st March 2024
23. OTHER EXPENSES		
Forward Contract Charges	0.31	-
Power and fuel	12.43	12.83
Transportation Charges	212.83	0.16
Labour Charges	8.22	0.16
Rent including lease rentals	26.75	21.60
Repairs and maintenance		
Machinery	6.41	12.74
Others	8.78	3.27
Operating Expenses	167.47	3.28
Security Charges	1.26	0.88
Terminal Expenses	7.47	-
Royalty	0.44	-
Insurance	6.58	7.27
Rates and taxes	20.77	22.44
Commission and Brokerage	8.32	24.76
Telephone Expenses	0.74	0.97
Communication costs	0.41	0.43
Travelling and conveyance	12.79	9.50
Printing and stationery	3.21	0.02
Freight and forwarding	5.86	4.89
Laboratory Expenses	-	0.35
Fumigation Charges	0.16	0.02
Business promotion & selling expenses	3.91	7.47
Legal and professional fees	22.24	15.77
Liquidation Damages	0.00	-
Payments to auditors (Refer Note 1 below)	2.30	4.65
Testing Charges	-	0.03
Donation	0.22	1.38
Packing Charges	-	2.18
Storage Expenses	19.04	3.95
Bank charges	0.58	0.02
Warehouse Expenses	0.00	0.56
Office and Administration Expenses	7.66	5.07
CSR expenditure (Refer Note 2 below)	4.00	3.80
Sponsorship Expenses	2.25	2.36
Subscription Charges	0.22	0.86
Stamping Charges	0.08	0.14
Weighment Charges	0.05	0.06
License Fees	0.09	0.32
Cancellation Charges	-	3.99
Expected Credit loss on financial assets	0.46	0.09
Miscellaneous expenses	1.78	4.25
Total	576.09	182.49
Note 1: Payment to Auditors		
(i) Statutory Audit	1.90	4.65
(ii) Tax Audit	0.40	-
Total	2.30	4.65

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Notes to Consolidated Financial Information						
(All amounts are in million Indian Rupees, unless otherwise stated)						
Note 2: Details of CSR expenditure						
Particulars		As at March 31, 2025	As at March 31, 2024			
a) Gross amount required to be spent by the Company during the year		3.97	3.70			
b) Amount approved by the Board to be spent by the Company during the year		4.00	3.80			
c) Amount spent during the year ending on 31st March 2025		In cash	Yet to be paid in cash	Total		
i) Construction/acquisition of any asset		-	-	-		
ii) On purposes other than (i) above		4.00	-	4.00		
d) Amount spent during the year ending on 31st March, 2024:		In cash	Yet to be paid in cash	Total		
i) Construction/acquisition of any asset		-	-	-		
ii) On purposes other than (i) above		3.80	-	-		
The Company did not have any amounts required to be spent towards CSR for the period ended March 31, 2024						
Particulars		As at March 31, 2025	As at March 31, 2024			
e) Details of related party transactions		-	-			
f) Details related to spent/unspent obligation						
i) Contribution to Public Trust		-	-			
ii) Contribution to Charitable Trust		-	-			
iii) Unspent amount in relation to, if any		-	-			
In case of Section 135(6) (ongoing project)						
Opening Balance as at 01-April-2024		Amount required to be spent during the year	Amount spent during the year		Closing Balance 31-March-2025	
With Company	In Separate CSR Unspent A/c		From Company's Bank A/c	From Company's Bank A/c	With Company	In Separate CSR Unspent A/c
-	-	-	-	-	-	-
In case of Section 135(6) (ongoing project)						
Opening Balance as at 01-April-2023		Amount required to be spent during the year	Amount spent during the year		Closing Balance 31-March-2024	
With Company	In Separate CSR Unspent A/c		From Company's Bank A/c	From Company's Bank A/c	With Company	In Separate CSR Unspent A/c
-	-	-	-	-	-	-
In case of Section 135(6) (ongoing project)						
Opening Balance as at 01-April-2022		Amount required to be spent during the year	Amount spent during the year		Closing Balance 31-March-2023	
With Company	In Separate CSR Unspent A/c		From Company's Bank A/c	From Company's Bank A/c	With Company	In Separate CSR Unspent A/c
-	-	-	-	-	-	-

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Notes to Consolidated Financial Information

(All amounts are in million Indian Rupees, unless otherwise stated)

Particulars	As at 31st March 2025	As at 31st March 2024
Note 24. Earnings per share (EPS)		
Profit / (loss) after tax attributable to equity shareholders	125.15	57.85
Less: Dividend	-	-
Net profit / (loss) for calculation of Basic and diluted EPS	125.15	57.85
Weighted average number of equity shares (Nos in Absolute)	1,26,54,481	1,20,58,900
Dilutive equity shares	-	-
Basic and diluted earnings / (loss) per share (Rs. In absolute)	9.89	4.80
Nominal value per share (Rs. In absolute)	10.00	10.00

Note:

Weighted average number of equity shares (Nos in Absolute)

Particulars	As at 31st March 2025	As at 31st March 2024
No. of Shares outstanding pre bonus	24,11,780	24,11,780
Add: Bonus Issue	96,47,120	96,47,120
Add: Private Placement on 16th Oct 2024	5,36,541	-
Add: Private Placement on 21st Nov 2024	59,040	-
Total Weighted No. of Shares outstanding	1,26,54,481	1,20,58,900

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Notes to Consolidated Financial Information**Note 25. Reconciliation between previous GAAP and Ind AS:**

Particulars	31st March 2024	1st April 2024
(i) Equity reconciliations		
Total Equity as per previous GAAP	664.53	595.01
Impact of Ind AS		
Recognition of ROU asset	(3.99)	0.43
Total Ind AS Transition adjustments	(3.99)	0.43
Equity under Ind AS	660.54	595.44

Notes:

- The Company has recognized Right-of-Use (ROU) assets in accordance with Ind AS 116 – Leases,
1 primarily relating to leased premises and other operational assets. These assets are subsequently
depreciated over the lease term or the useful life of the underlying asset, whichever is shorter.
Building for which the company has been collecting rent has been classified under investment
2 property.

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Ratios to the Consolidated financial information						
(All amounts are in million Indian Rupees, unless otherwise stated)						
Particulars	As at March 31, 2025			As at March 31, 2024		
	Numerator	Denominator	Ratio	Numerator	Denominator	Ratio
Current Ratio (in times) Current Assets / Current liabilities	5,830.32	4,741.23	1.23	3,717.12	3,268.71	1.14
Debt-Equity Ratio (in times) Total Outside Liabilities / Total Shareholder's Equity	1,611.92	1,091.40	1.48	819.22	660.54	1.24
Debt Service Coverage Ratio (in times) EBITDA / (Interest + Principal)	522.25	1,524.38	0.34	356.86	777.32	0.46
Return on Equity Ratio (in times) (Net Profit After Taxes - Preference Dividend if any) / Average Shareholders	124.18	1,091.40	0.11	57.05	660.54	0.09
Trade Receivables Turnover Ratio Credit Sales / Average Trade Receivables	26,629.98	1,706.21	15.61	14,471.11	947.27	15.28
Inventory Turnover Ratio (in times) COGS or sales / Average Inventory	26,629.98	1,208.29	22.04	14,471.11	1,245.69	11.62
Trade payable Turnover Ratio (in times) Credit purchases/ Average Trade Payables	25,267.59	1,850.43	13.65	13,987.21	1,007.30	13.89
Net Capital Turnover Ratio (in times) Cost of Goods Sold (or) Sales / Average working capital	26,629.98	768.75	34.64	14,471.11	503.65	28.73
Net Profit Ratio (in %) Net Profit / Total Sales	124.18	26,629.98	0.47%	57.05	14,471.11	0.39%
Return on Capital Employed (in %) (EBIT / Capital Employed) * 100	458.07	4,564.37	10.04%	279.18	2,942.25	9.49%
Return On investment (in %) (Income generated from investment funds / Total Investment)	NA	NA	NA	NA	NA	NA

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Ratios to the Consolidated financial information**Variance Analysis**

Particulars	As at March 31, 2025	
	Variance	Reason for Variance
Current Ratio (in times) Current Assets / Current liabilities	(4.69%)	Purchase of Inventory of Consumables and also due to intercompany advances given
Debt-Equity Ratio (in times) Total Outside Liabilities / Total Shareholder's Equity	79.45%	Improvement in the Revenue and Profit after tax of the company which contributed in increase in Shareholders' equity
Debt Service Coverage Ratio (in times) EBITDA / (Interest + Principal)	(44.99%)	The DSCR is comfortable as the fixed debt portion is low at any point of time over the years
Return on Equity Ratio (in times) (Net Profit After Taxes - Preference Dividend if any) / Average Shareholders fund	(69.44%)	Increase in the additional issue of Equity Shares
Trade Receivables Turnover Ratio Credit Sales / Average Trade Receivables	81.43%	The postive variance is due to the prompt and timely realisation of debtors comparing the Previous year despite of remarkable increase in revenue
Trade payable Turnover Ratio (in times) Credit purchases/ Average Trade Payables	47.90%	The ratio has increased due to the effective system in place to meet the timely creditor payments comparing the previous years
Net Capital Turnover Ratio (in times) Cost of Goods Sold (or) Sales / Average working capital	(11.06%)	The dip is observed due to increased Cost of Sales in the year in line with the improvement in the Revenue
Net Profit Ratio (in %) Net Profit / Total Sales	(63.97%)	PAT has increased in line with the increased topline comparing the previous years with effective management of direct and indirect costs
Return on Capital Employed (in %) (EBIT / Capital Employed) * 100	(25.01%)	Increase in the additional issue of Equity Shares and increases in working capital loan
Return On investment (in %) (Income generated from investment funds / Total Investment)	NA	NA

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No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002**Notes to Consolidated Financial Information****RELATED PARTY TRANSACTIONS**

Name of the Party	Nature of RP	Relationship
Starshine Logistics	Group (Partnership firm)	Group (Partnership firm)
ISP Sugar Refinery Private Limited	Group Companies	Group Companies
ISP Farm and resorts LLP	Group Limited Liability Partnership Firm	Group Limited Liability Partnership Firm
Karlapati Sri Apparao Madhav	Key Managerial Personnel	Whole-time director
Karlapati Srikanth Apparao	Key Managerial Personnel	Whole-time director
Ramnath Apparao Karlapati	Key Managerial Personnel	Managing Director
Sasikanth Satyanarayana Karlapati	Key Managerial Personnel	Whole-time director

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Transaction With Related Parties During The Year

(All amounts are in million Indian Rupees, unless otherwise stated)

Name of the Related Party	Nature of Trasaction	FY 2024-25		FY 2023-24		FY 2022-23	
		Trasactions During the Year	Amount (Receivable) / Payable as at March 31, 2025	Trasactions During the Year	Amount (Receivable) / Payable as at March 31, 2024	Trasactions During the Year	Amount (Receivable) / Payable as at March 31, 2023
Starshine Logistics	Unsecured Loan Given	2,490.47	-	251.10	(149.09)	2,096.13	-
	Payment Received for Loan	2,639.56	-	102.01	-	1,897.74	-
	Unsecured Loan received	52.40	52.40	-	-	-	-
	Purchase	3.73	3.73	-	-	-	-
	Sales	4,472.26	(1,473.88)	5,187.11	-	3,505.89	-
Isp Sugar Refinery Private Limited	Unsecured Loan Given	28.36	(42.65)	26.57	(14.29)	12.40	(9.72)
	Payment Received for Loan	-	-	22.00	-	25.50	-
	Sales	2,424.28	(71.69)	-	(57.41)	-	(57.41)
ISP Farm and resorts LLP	Unsecured Loan Given	-	-	-	-	0.06	-
	Payment Received for Loan	-	-	-	-	112.27	-
	Unsecured Loan received	-	-	-	-	0.46	0.46
	Repayment of loan	-	-	0.46	-	-	-
	Advance received	1.20	1.20	-	-	-	-
Karlapati Sri Apparao Madhav	Remuneration	1.83	-	1.40	-	1.10	-
	Unsecured Loan received	25.00	50.00	25.00	25.00	-	-
Karlapati Srikanth Apparao	Remuneration	1.83	-	1.40	-	1.10	-
	Unsecured Loan received	25.00	45.00	20.00	20.00	-	-
Ramnath Apparao Karlapati	Remuneration	2.43	-	1.60	-	1.10	-
	Unsecured Loan received	25.00	50.00	25.00	25.00	-	-
Sasikanth Satyanarayana Karlapati	Remuneration	1.83	-	1.40	-	1.10	-
	Unsecured Loan received	25.00	25.00	-	-	-	-

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Notes to Consolidated Financial Information			
(All amounts are in million Indian Rupees, unless otherwise stated)			
Contingent Liabilities and Commitments			
Particulars	As at 31st March 2025	As at 31st March 2024	As at 1st April 2023
Goods and Services Tax - Demand	121.01	3.26	-
Income Tax - Demand	336.15	12.16	7.36
Total	457.16	15.42	7.36
With regard to the above mentioned contingent liability:-			
(i) Estimate of reduction in net profit if the demand is liable to be paid is Rs. 450.00 million			
(ii) The above mentioned demand has been challenged by way of appeal and we expect the same to be concluded in our favour without discharge of any liability.			
(iii) There are no possible reimbursements that might be receivable by the company with regard to these demands.			
Dues outstanding to MSME Creditors			
Particulars	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
Principal payments	133.12	-	-
Interest payments	-	-	-