



**OTHER FINANCIALS INFORMATIONS**

The Financial Ratio on Consolidated Statement of Accounting are as follow:

Sr. No	Particulars	For the year period September 30	For the year ended March 31
		2021	2021
A	Net worth, as restated (Rs. in lakhs)	1764.44	1630.03
B	Profit after tax, as restated (Rs. in lakhs)	134.41	291.72
C	Weighted average number of equity shares outstanding during the year	85,00,000	85,00,000
D	Number of shares outstanding at the end of the year	85,00,000	85,00,000
<b>Earnings per share</b>			
E	Basic / Diluted earnings per share (Rs.) (B/C)	1.58	3.43
F	Return on Net Worth (%) (B/A*100)	7.62%	17.90%
G	Net asset value per equity share of Rs.10/- each (Rs.) (A/D)	20.76	19.18
H	Face value of equity shares (Rs.)	10.00	10.00
I	Earnings Before Interest Taxes, Depreciation & Amortization (EBITDA) (Rs In Lakhs)	384.39	732.58

**Notes:**

1. The ratios have been computed as per the following formulas:

**(i) Basic Earnings per Share:**

$$\frac{\text{Restated Profit after Tax available to equity shareholders}}{\text{Weighted average number of equity shares outstanding at the end of the year}}$$

**(ii) Diluted Earnings per Share:**

$$\frac{\text{Restated Profit after Tax available to equity shareholders}}{\text{Weighted average number of equity shares outstanding at the end of the year} + \text{Diluted Shares at the end of the year}}$$

**(iii) Net Asset Value (NAV) per Equity Share:**

$$\frac{\text{Restated Net worth of Equity Share Holders}}{\text{Number of equity shares outstanding at the end of the year}}$$

**(iv) Return on Net worth (%):**

$$\frac{\text{Restated Profit after Tax available to equity shareholders}}{\text{Restated Net worth of Equity Shareholders}}$$

2. EBITDA represents earnings (or profit/ (loss)) before finance costs, income taxes, and depreciation and amortization expenses. Extraordinary and exceptional items have been considered in the calculation of EBITDA as they were expense items.

3. Net Profit as restated, as appearing in the consolidated statement of profit and losses, has been considered for the purpose of computing the above ratios. These ratios are computed on the basis of the restated consolidated financial information of the Company.



4. Weighted average number of equity shares is the number of equity shares outstanding at the beginning of the year adjusted for the number of equity shares issued during the year multiplied by the time weightage factor. The time weightage factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the year.
5. Net worth for the ratios represents sum of share capital and reserves and surplus (share premium and surplus in the Restated Consolidated Summary Statement of Profit and Loss).
6. Earnings per share calculations are done in accordance with Accounting Standard 20 "Earning per Share", issued by the Institute of Chartered Accountants of India.
7. During the FY 2020-21, the company has increased its Authorized Share Capital from Rs. 1000.00 Lakhs to Rs. 1500.00 Lakhs vide a resolution passed at EGM of company held at the registered office of the Company on January 29, 2021.
8. During the period from 01st April,2020 to 31st March,2021, the company has passed Special resolution dated 10-11-2020 for sub- Division of its all the issued, Subscribed and Paid up Equity Shares of Face Value of Rs 100/- (Rupees one hundred only) each to be fixed by the company shall stands sub-divided into equity shares of Face Value of Rs 10/-(Rupees Ten only) each fully paid up, without altering the aggregate amount of such capital and shall rank pari passu in all respects with the existing fully paid equity shares of Rs 100/- each of the company

For Keyur Shah & Co.  
Chartered Accountants  
Firm's Registration No.: 141173W



Keyur Shah  
Proprietor  
Membership No.: 153774  
UDIN -22153774ABFXVN5479

Date:-05/02/2022  
Place: Ahmedabad