



OTHER FINANCIALS INFORMATION

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

Sr. No	Particulars	For the year ended March 31		
		2021	2020	2019
A	Net worth, as restated (Rs. in lakhs)	1630.10	1338.32	563.11
B	Profit after tax, as restated (Rs. in lakhs)	291.78	320.71	137.29
C	Weighted average number of equity shares outstanding during the year (Before Sub-Division)	85,00,000	6,84,467	2,85,616
D	Weighted average number of equity shares outstanding during the year (After Sub- Division)	85,00,000	68,44,670	28,56,160
E	Number of shares outstanding at the end of the year before sub-division of Face value of Rs 10.00/- each	85,00,000	8,50,000	4,00,000
F	Number of shares outstanding at the end of the year after sub-division of Face value of Rs 10.00/- each	85,00,000	85,00,000	40,00,000
Earnings per share				
G	Basic / Diluted earnings per share (Rs.) (B/C)	3.43	46.86	48.06
H	Adjusted Basic / Diluted earnings per share after sub- division (Rs.) (B/D)	3.43	4.69	4.81
I	Return on Net Worth (%) (B/A*100)	17.90%	23.97%	24.38%
J	Net asset value per equity share of Rs.10/ each (₹ 100 each P.Y.) (A/E)	19.18	157.45	140.78
K	Net asset value per equity share of Rs. 10 /- each after Sub Division of Face Value of Rs. 10.00/- each (A/F)	19.18	15.75	14.08
L	Face value of equity shares (Rs.)	10.00	100.00	100.00
M	Earnings Before Interest Taxes, Depreciation & Amortization (EBITDA) (Rs in Lakhs)	737.67	621.74	342.60

Notes:

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

(i) Basic Earnings per Share:

Restated Profit after Tax available to equity shareholders

Weighted average number of equity shares outstanding at the end of the year

(ii) Diluted Earnings per Share:

Restated Profit after Tax available to equity shareholders

Weighted average number of equity shares outstanding at the end of the year
+ Diluted Shares at the end of the year

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

Restated Net worth of Equity Share Holders

Number of equity shares outstanding at the end of the year



(iv) Return on Net worth (%):

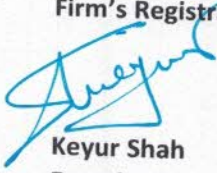
Restated Profit after Tax available to equity shareholders
Restated Net worth of Equity Shareholders

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 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 standalone 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 Standalone 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. **The Company increased its Authorized Share Capital as mentioned below:**
 - a. During the FY 2018-19, the company has increased its Authorized Share Capital from Rs. 250.00 Lakhs to Rs. 500.00 Lakhs vide a resolution passed at EGM of company held at the registered office of the Company on October 01, 2018.
 - b. During the FY 2019-20, the company has increased its Authorized Share Capital from Rs. 500.00 Lakhs to Rs. 1000.00 Lakhs vide a resolution passed at EGM of company held at the registered office of the Company on May 06, 2019.
 - c. 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. **The Company issued its Share Capital as mentioned below:**
 - a) During the period from 01st April, 2018 to 31st March, 2019, company has issued 1, 50,000/- number of shares at face value of Rs. 100/- by passing a Board Resolution on following dates: 50000 Equity Shares as on November 22, 2018, 50000 Equity Shares as on November 26, 2018, and 50000 Equity Shares as on March 28, 2019.
 - b) During the period from 01st April, 2019 to 31st March, 2020, company has issued 4,50,000/- number of shares at face value of Rs. 100/- by passing a Board Resolution on following dates: 50000 Equity Shares as on April 23, 2019, 140000 Equity Shares as on June 10, 2019, 45000 Equity Shares as on July 09, 2019, 90000 Equity Shares as on August 21, 2019, 25000 Equity Shares as on November 29, 2019, 100000 Equity Shares as on December 21, 2019.
9. 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 - 21153774AAAAFF7016



Date: 25-08-2021
Place: Ahmedabad