

Restated Summary Statement of Cash Flows

(₹ in Lakhs)

| Particulars | Period Ended June 30, 2023 | As at 31 March, 2023 | As at 31 March, 2022 | As at 31 March, 2021 |
|--|-------------------------------|-------------------------|-------------------------|-------------------------|
| Net cash from / (used in) Operating activities | 369.89 | (40.82) | 401.19 | 84.87 |
| Net cash from / (used in) investing activities | 5.92 | (91.87) | 254.00 | (28.91) |
| Net cash from / (used in) financing activities | (387.97) | 27.07 | (542.58) | (173.78) |
| NET INCREASE/ (DECREASE) IN CASH & CASH EQUIVALENTS | (12.16) | (105.62) | 112.60 | (117.81) |
| CASH AND CASH EQUIVALENTS as at the beginning of the Year | 15.00 | 120.62 | 8.02 | 125.82 |
| CASH AND CASH EQUIVALENTS as at the End of Year | 2.85 | 15.00 | 120.62 | 8.02 |

Restated Financial Information for the Financial Year Ended March 31

| Key Performance Financial | For the 3- month period ended 30 June 2023 | 2023 | 2022 | 2021 |
|---|---|--------------|--------------|--------------|
| | | (₹ in Lakhs) | (₹ in Lakhs) | (₹ in Lakhs) |
| Revenue from Operations ⁽¹⁾ | 3,005.43 | 11,035.77 | 8,758.25 | 5,162.86 |
| Gross Profit (₹ Lakhs) ⁽²⁾ | 873.23 | 3459.29 | 2661.63 | 2366.47 |
| Gross Profit Margin (%) ⁽³⁾ | 29.06% | 31.35% | 30.39% | 45.84% |
| EBITDA (₹ Lakhs) ⁽⁴⁾ | 235.95 | 762.81 | 817.89 | 628.65 |
| EBITDA Margin % ⁽⁵⁾ | 7.63% | 5.21% | 3.80% | 11.56% |
| PAT (₹ Lakhs) ⁽⁶⁾ | 77.05 | 275.84 | 313.44 | (27.36) |
| PAT Margin % ⁽⁷⁾ | 2.56% | 2.46% | 3.39% | -0.53% |
| Net cash from operating activities (₹ Lakhs) ⁽⁸⁾ | 369.89 | (40.82) | 401.19 | 84.87 |
| Net Worth (₹ Lakhs) ⁽⁹⁾ | 1,643.19 | 1,566.14 | 1,970.49 | 1,657.05 |
| Total Debt (₹ Lakhs) ⁽¹⁰⁾ | 1,677.63 | 2,027.65 | 1,176.93 | 1,234.55 |
| ROE | 0.05 | 0.16 | 0.17 | (0.01) |
| ROCE | 0.11 | 0.30 | 0.24 | 0.08 |