



**KALYANASUNDARAM
& ASSOCIATES**
C H A R T E R E D A C C O U N T A N T S

STATUTORY AUDIT
INTERNAL AUDIT
DIRECT TAXATION
INDIRECT TAXATION
START UP SERVICES
CONSULTING

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

Review Report on the Financial Results for Half yearly ended September 30, 2025

We have reviewed the accompanying statement of unaudited financial results of M/s. Rithwik Facility Management Services Limited for the period ended 30th September 2025 along with notes thereon, prepared by the Company as per the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 pursuant to the Listing Agreement entered into by the company with the SME Stock Exchanges in India and not to report on the Company as a separate entity. This Statement has been prepared in accordance with recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", specified under section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Amendment Rules, 2016 and other recognized accounting practices and policies in India This statement is the responsibility of the Company's Management and has been approved by the Board of Directors / committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an Audit and accordingly we do not express an audit opinion.



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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 29 of the Listing Agreement for debt securities including the manner in which it is to be disclosed or that it contains any material misstatement.

We have performed the review at the request of the Board of Directors of the Company, for the period ended September 30, 2025, as per the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 pursuant to the Listing Agreement entered by the company with the SME Stock Exchanges in India. Accordingly, this report is not for the use or benefit of any other party nor is it to be copied, made available to, or otherwise disclosed to any other party and, we do not accept or assume any liability or duty of care to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

**For Kalyanasundaram and Associates
Chartered Accountants**

FRN No. 05455S



KM. Sethu

Partner

M. No. 231703

Place: Chennai

Date: 14-Nov-2025

UDIN: 25231703BMMAMC3438

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

CIN : L74900TN2010PLC074294

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

BALANCE SHEET AS AT 30th SEPTEMBER, 2025

(All Amounts in Indian Rupees Lakhs unless otherwise specified)

Particulars	Note No.	As at 30-Sep-25	As at 30-Sep-24
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
a) Share Capital	2	306.00	306.00
b) Reserves & Surplus	3	2,221.84	1,893.81
Sub Total		2,527.84	2,199.81
(2) Non-Current Liabilities			
a) Long-term Borrowings	4	78.37	168.82
b) Long-term Provisions	5	120.42	94.77
Sub Total		198.79	263.58
(3) Current Liabilities			
a) Short Term Borrowings	6	172.75	200.47
b) Trade Payables	7		
A : Total Outstanding Dues of MSME		190.73	213.75
B : Total Outstanding Dues of Creditors other than MSME		21.51	3.07
c) Other Current Liabilities	8	206.16	205.78
Sub Total		591.15	623.08
TOTAL		3,317.79	3,086.47
II. ASSETS			
(1) Non-Current Assets			
a) Property, Plant & Equipment & Intangible Assets	9		
(i) Property, Plant and Equipment (Net Block)		298.13	309.09
b) Non Current Investment	10	1.00	-
c) Deferred Tax Asset (Net)	11	14.24	10.47
d) Other Non Current Assets	12	1,832.38	1,836.55
Sub Total		2,145.76	2,156.11
(2) Current Assets			
a) Trade Receivables	13	369.92	314.42
b) Cash and Cash Equivalents	14	259.78	215.60
c) Short-term Loans and Advances	15	460.13	301.24
d) Other Current Assets	16	82.19	99.11
Sub Total		1,172.03	930.36
TOTAL		3,317.79	3,086.47
Significant Accounting Policies & Notes to Accounts	1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date.

For Kalyanasundaram & Associates,
Chartered Accountants

FRN: 0054555

KM Sethu
Partner
M No. 231703
Place : Chennai
Date : 14th November 2025

For and on behalf of the Board of Directors

Rithwik
Rajshekara
amanDigitally signed by
Rithwik
Rajshekaraman
Date: 2025.11.14
17:51:11 +05'30'**Rithwik Rajshekar
Raman**
Managing Director
DIN : 07836658Vyakarna
Niranjan
RaoDigitally signed by
Vyakarna
Niranjan Rao
Date: 2025.11.14
17:51:34 +05'30'**V Niranjan Rao**
Whole Time Director
DIN : 02918882

T Suresh Babu
Chief Financial
Officer**S Jayapandi**
Company Secretary
M No. A21909

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

CIN : L74900TN2010PLC074294

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 30th SEPTEMBER, 2025*(All Amounts in Indian Rupees Lakhs unless otherwise specified)*

Particulars	Note No.	Half Year Ended 30-Sep-25	Half Year Ended 30-Sep-24
I. Revenue from Operations	17	2,040.71	1,935.80
II. Other Income	18	8.77	13.60
III. Total Income (I + II)		2,049.48	1,949.40
IV. a) Operating Expenses	19	1,312.69	1,282.81
b) Employee Benefit Expenses	20	344.54	280.66
c) Finance Costs	21	15.68	17.33
d) Depreciation & Amortization Expenses	9	17.48	13.97
e) Other Expenses	22	134.78	133.78
Total Expenses		1,825.18	1,728.55
V. Profit/(Loss) Before Extraordinary & Exceptional items (III - IV)		224.30	220.86
VI. Exceptional items		-	-
VII. Profit/(Loss) Before Extraordinary Items (V - VI)		224.30	220.86
VIII. Extraordinary items		-	-
IX. Profit/(Loss) Before Tax (VII - VIII)		224.30	220.86
X. Tax Expenses			
a) Current Income Tax		55.44	51.25
b) Deferred Tax/(Reversal)		(3.27)	6.03
Total Tax Expenses		52.17	57.28
XI. NET PROFIT/(LOSS) FOR THE YEAR		172.13	163.57
XII. EARNINGS PER EQUITY SHARE	23		
a) Basic		5.63	5.35
b) Diluted		5.63	5.35
Significant Accounting Policies & Notes to Accounts	1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date.

For Kalyanasundaram & Associates,**Chartered Accountants**

FRN: 005455S

KM Sethu
Partner

M No. 231703

Place : Chennai

Date : 14th November 2025

For and on behalf of the Board of Directors**Rithwik
Rajshekara
aman**Digitally signed
by Rithwik
Rajshekaraman
Date: 2025.11.14
17:52:01 +05'30'**Rithwik Rajshekar
Raman**
Managing Director
DIN : 07836658**Vyakarna
Niranjan
Rao**Digitally signed
by Vyakarna
Niranjan Rao
Date: 2025.11.14
17:52:17 +05'30'**V Niranjan Rao**
Whole Time Director
DIN : 02918882**T Suresh Babu**
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Officer**S Jayapandi**
Company Secretary
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RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

CIN : L74900TN2010PLC074294

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

**CASH FLOW STATEMENT FOR THE YEAR ENDED 30th SEPTEMBER, 2025**

(All Amounts in Indian Rupees Lakhs unless otherwise specified)

Particulars	Half Year Ended 30-Sep-25	Half Year Ended 30-Sep-24
Net Profit before taxation	224.30	220.86
Add Back:		
Depreciation on Fixed Assets	17.48	13.97
Interest Paid	15.68	17.33
	33.17	31.30
CASH GENERATED BEFORE WORKING CAPITAL CHANGES		
- Decrease/(Increase) in trade receivables	31.61	(80.22)
- Decrease/(Increase) in short-term loans and advances	(407.52)	(185.74)
- Decrease/(Increase) in other current assets	(4.85)	240.35
- Increase/(Decrease) in trade payables	(166.53)	9.36
- Increase/(Decrease) in short term borrowings	(16.34)	26.19
- Increase/(Decrease) in other current liabilities	31.41	(10.94)
	(532.22)	(1.00)
CASH GENERATED FROM OPERATIONS		
Less: Income tax Paid(As per assessment year)	55.44	51.25
	55.44	51.25
NET CASH FLOW FROM OPERATING ACTIVITIES	(330.20)	199.91
Cash Inflow from Investing Activities		
Sale of Fixed Assets	-	-
Cash Outflow from Investing Activities		
Purchase of fixed assets	(8.18)	(100.90)
Purchase of Investment	(1.00)	-
Decrease/ (Increase) in other non current asset	80.17	(6.55)
NET CASH FLOW FROM INVESTING ACTIVITIES	70.99	(107.45)
Cash Inflow from Financing activities		
Fresh Borrowings during the year	(0.91)	79.74
Dividend Payout	(30.60)	(30.60)
Increase/(Decrease) in long term provisions	24.14	6.82
	(7.37)	55.96
Cash Outflow from Financing activities		
Interest and other finance costs	15.68	17.33
	15.68	17.33
NET CASH FLOW FROM FINANCING ACTIVITIES	(23.05)	38.62
NET INCREASE/(DECREASE) IN CASH/CASH EQUIVALENT(A+B+C)	(282.26)	131.08
ADD: BALANCE AT THE BEGINNING OF THE YEAR	542.04	84.52
CASH AND CASH EQUIVALENT AT THE CLOSE OF THE YEAR	259.78	215.60

The accompanying notes are an integral part of the financial statements.
As per our report of even date.

For Kalyanasundaram & Associates,

Chartered Accountants

FRN: 005455S

KM Sethu
Partner

M No. 231703

Place : Chennai

Date : 14th November 2025

For and on behalf of the Board of Directors

Rithwik
RajshekaramanDigitally signed by
Rithwik
Rajshekaraman
Date: 2025.11.14
17:52:37 +05'30'Rithwik Rajshekar
Raman
Managing Director
DIN : 07836658Vyakarna
Niranjana RaoDigitally signed by
Vyakarna Niranjana
Rao
Date: 2025.11.14
17:52:52 +05'30'V Niranjana Rao
Whole Time Director
DIN : 02918882T Suresh Babu
Chief Financial
OfficerS Jayapandi
Company Secretary
M No. A21909

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

CIN : L74900TN2010PLC074294

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025



I. BASIS OF PREPARATION : The financial statements of the company have been prepared on accrual basis under the historical cost convention and on going concern basis in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under section 133 of The Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of The Companies Act, 2013 ('the Act'), as applicable. The accounting policies have been consistently applied by the company.

II. USE OF ESTIMATES : The preparation of financial statements requires the management of the company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Example of such estimates include provision for doubtful receivables, employee benefits, provision for income taxes, accounting for contract costs expected to be incurred, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

III. CASH FLOW STATEMENTS(AS-3) : Cash Flow Statement has been prepared under Indirect Method. Cash and Cash Equivalents comprise Cash in Hand, Current and Other Accounts (including Fixed Deposits) held with banks.

IV. EVENT OCCURRING AFTER BALANCE SHEET DATE (AS-4) : Assets and Liabilities are adjusted for events occurring after the balance sheet date that provide additional evidence to assist the estimation of amounts relating to conditions existing at the balance sheet date.

V. NET PROFIT OR LOSS FOR THE PERIOD, PRIOR PERIOD ITEMS AND CHANGES IN ACCOUNTING POLICIES (AS-5) : Extra-ordinary Items, and Prior Period Incomes and Expenditures, are accounted in accordance with Accounting Standard 5.

VI. RECOGNITION OF INCOME (AS-9) :

- a) Income from operation are accounted net of tax on accrual basis.
- b) Dividend from investments is recognized when the right to receive the payment is established.
- c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

VII. Property, Plant and Equipement (AS- 10) : The carrying value of plant, property and equipment are stated at cost of acquisition or construction less accumulated depreciation as on 31st March 2021. The Assets are depreciated over their useful life in accordance with the provision of schedule II of Companies Act 2013. The cost includes all incidental expenses related to acquisition and installation, other pre-operation expenses and interest in case of construction. Carrying amount of cash generating units / assets are reviewed at balance sheet date to determine whether there is any indication of impairment. If such indication exists, the recoverable amount is estimated as the net selling price or value in use, whichever is higher. Impairment loss, if any, is recognized whenever carrying amount exceeds the recoverable amount.

VIII. FOREIGN CURRENCY TRANSLATIONS(AS-11) :

- (i) All transactions in foreign currency, are recorded at the rates of exchange prevailing on the dates when the relevant transactions take place.
- (ii) Monetary items in the form of Loans, Current Assets and Current Liabilities in foreign currency, outstanding at the close of the year, are converted in Indian Currency at the appropriate rates of exchange prevailing on the date of the Balance Sheet. Resultant gain or loss is accounted during the year.
- (iii) All other incomes or expenditure in foreign currency, are recorded at the rates of exchange prevailing on the dates when the relevant transactions take place.

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

CIN : L74900TN2010PLC074294

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025**IX. EMPLOYEE BENEFITS(AS -15) :**

Retirement Benefit: Retirement benefits in the form of Provident / Pension Fund is accounted on accrual basis and charged to the Profit and Loss Account of the year when the contributions to the respective funds are due. There are no other obligations other than the contribution payable to the respective trusts.

Gratuity: Gratuity liability is calculated as per the Provisions of Gratuity Act, 1972 on the 15days salary for each completed year of service for the employees who have completed one year of service. The gratuity liability is charged to the Profit and Loss Account of the year.

X. ACCOUNTING FOR LEASE (AS-19) :

Leases in which the Company does not transfer substantially all the risks and benefits of ownership of the asset are classified as operating leases. Where the Company is lessee- Operating Lease, Lease rentals in respect of assets taken on operating lease are charged to statement of profit and loss over the lease term on monthly basis

XI. EARNING PER SHARE(AS -20) :

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The Net profit or loss is computed after providing the deduction for preference dividends and any tax thereto.

XII. TAXATION(AS -22) :

Tax expense comprises both current and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates and tax laws. Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. The tax effect is calculated on the accumulated timing difference at the year-end based on the tax rates and laws enacted or substantially enacted on the balance sheet date.

XIII. IMPAIRMENT OF ASSETS(AS -28) :

The Company determines the Impairment of Assets based on Cash Generating Units. For this purpose, the Cash Generating Units have been based on segments of operations .

XIV. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS(AS-29) :

A provision is recognised when there is a present obligation as a result of a past event, that probably requires an outflow of resources and a reliable estimate can be made to settle the amount of obligation. Provision is not discounted to its present value and is determined based on the last estimate required to settle the obligation at the year end. These are reviewed at each year end and adjusted to reflect the best current estimate. Contingent liabilities are not recognised but disclosed in the financial statements. Contingent assets are neither recognised nor disclosed in the financial statements.

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025


(All Amounts in Indian Rupees Lakhs unless otherwise specified)

Particulars	As at 30-Sep-25	As at 30-Sep-24
Note 2 - Share Capital		
A. Authorised Share Capital		
i) Equity Share Capital		
40,00,000 Equity Shares of Rs. 10/- Each	400.00	400.00
B. Issued, Subscribed & Paid-up Share Capital		
i) Equity Share Capital		
30,60,000 Equity Shares of Rs. 10/- Each	306.00	306.00
	306.00	306.00

C. Reconciliation of shares outstanding at the beginning and at the end of the reporting period.
Equity shares

Particulars	2024-25		2023-24	
	No. of shares held	Amount	No. of shares held	Amount
Shares outstanding at the beginning of the year	30,60,000	306.00	30,60,000	306.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	30,60,000	306.00	30,60,000	306.00

D. Terms/rights attached to equity shares

The company has only one class of equity shares having par value of Re. 10 per share. Each holder of equity share is entitled to one vote per share. The company declares and pays dividend in Indian rupees.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the realised value of the assets of the Company, remaining after payment of all preferential dues. The distribution will be in proportion to the number of equity shares held by the shareholders.

E. Details of shareholders holding more than 5% shares in the Company

Name of Shareholder	As at 30-Sep-2025		As at 30-Sep-2024	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Rithwik Rajasekhar Raman	11,02,500	36.03%	11,02,500	36.03%
Lalitha Raman	5,39,996	17.65%	5,39,996	17.65%
Ramaneesh Ravi Raman	4,72,500	15.44%	4,72,500	15.44%

F. Details of Promoter shareholders in the Company

Name of Shareholder	As at 30-Sep-2025		As at 30-Sep-2024	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Promoter and Promoter Group	22,50,000	73.53%	22,50,000	73.53%
Public	8,10,000	26.47%	8,10,000	26.47%

Note 3 - Reserves & Surplus

Particulars	As at 30-Sep-25	As at 30-Sep-24
a. Securities Premium Account		
Opening Balance	714.00	714.00
Current period Adjustment	-	-
	714.00	714.00
b. Revenue Reserve Consolidation	(19.76)	-
c. Surplus		
Opening balance	1,366.31	1,046.84
Add: Profit or Loss for the year	172.13	163.57
Less: Final Dividend	(30.60)	(30.60)
Closing Balance	1,507.84	1,179.81
Total	2,202.09	1,893.81

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025

(All Amounts in Indian Rupees Lakhs unless otherwise specified)

Particulars		As at 30-Sep-25	As at 30-Sep-24
Note 4 - Long-term Borrowings			
Term Loan:			
From Banks		0.98	7.68
From Financial institutions		124.59	211.98
Total		125.57	219.66
The above amount includes:			
Secured Borrowings		125.57	219.66
Unsecured Borrowings		-	-
Less: Current maturities of Long-term debt (Disclosed as Current Liability)		(47.20)	(50.84)
Total		78.37	168.82
Name of the Financial Institution TATA Capital			
Type of Loan		Business Loan	
Current year balance (Rs.)	56.52	Amount Sanctioned	160.97
Previous year balance (Rs.)	111.50	Sanction Date	20-09-2023
Security Details:			
Unsecured Loan		Current Interest rate	12.04%
		Total No. of Instalments	35
		No. of instalments paid	24
		No. of balance instalments to be paid	11
Current maturities	30.06	Amount of instalment	5.45
Long-term Borrowings	26.46	Repayment type	Monthly
		Interest payment type	Monthly
Name of the Bank TATA Capital			
Type of Loan		Genset Loan	
Current year balance (Rs.)	-	Amount Sanctioned	116.72
Previous year balance (Rs.)	6.33	Sanction Date	16-12-2020
Security Details:			
Unsecured Loan		Current Interest rate	12.60%
		Total No. of Instalments	48
		No. of instalments paid	48
		No. of balance instalments to be paid	-
Current maturities	-	Amount of instalment	3.21
Long-term Borrowings	-	Repayment type	Monthly
		Interest payment type	Monthly
Name of the Bank TATA Capital			
Type of Loan		Chiller Loan	
Current year balance (Rs.)	68.06	Amount Sanctioned	94.15
Previous year balance (Rs.)	94.15	Sanction Date	30-09-2024
Security Details:			
Unsecured Loan		Current Interest rate	13.03%
		Total No. of Instalments	35
		No. of instalments paid	12
		No. of balance instalments to be paid	23
Current maturities	16.16	Amount of instalment	3.36
Long-term Borrowings	51.91	Repayment type	Monthly
		Interest payment type	Monthly
Name of the Bank HDFC BANK			
Type of Loan		Car Loan	
Current year balance (Rs.)	0.98	Amount Sanctioned	7.86
Previous year balance (Rs.)	3.76	Sanction Date	02-01-2023
Security Details:			
Car Loan		Current Interest rate	9.01%
		Total No. of Instalments	36
		No. of instalments paid	32
		No. of balance instalments to be paid	4
Current maturities	0.98	Amount of instalment	0.25
Long-term Borrowings	0.00	Repayment type	Monthly
		Interest payment type	Monthly
Name of the Bank HDFC BANK			
Type of Loan		Car Loan	
Current year balance (Rs.)	-	Amount Sanctioned	8.00
Previous year balance (Rs.)	3.92	Sanction Date	04-08-2023
Security Details:			
Car Loan		Current Interest rate	13.00%
		Total No. of Instalments	24
		No. of instalments paid	24
		No. of balance instalments to be paid	-
Current maturities	-	Amount of instalment	0.38
Long-term Borrowings	-	Repayment type	Monthly
		Interest payment type	Monthly

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025*(All Amounts in Indian Rupees Lakhs unless otherwise specified)*

Particulars	As at 30-Sep-25	As at 30-Sep-24
Note 5 - Long-term Provisions		
Provision for Gratuity	120.42	94.77
Total	120.42	94.77
Note 6 - Other Long-term Liabilities		
Loan from Corporates	182.89	-
Loan from Director	0.40	-
Total	183.29	-
Note 7 - Short-term Borrowings		
Current maturities of long term borrowings	47.20	50.84
Bank OD Repayable on Demand	172.75	200.47
Total	219.95	251.32
Note 9 - Other Current Liabilities		
Expenses Payable	119.73	103.92
TDS & TCS Payable	13.79	10.25
Provision for tax	29.44	39.77
Maintenance Deposits	1.00	1.00
Total	163.96	154.94
Note 11 - Deferred Tax Asset (Net)		
Opening Balance	10.97	16.50
Add: Current period adjustment	3.27	(6.03)
Total	14.24	10.47
Note 12 - Other Non Current Asset		
Security Deposit and other deposits	1,846.95	1,836.55
Total	1,846.95	1,836.55
Note 14 - Cash & Cash Equivalents		
Cash on Hand	27.22	1.84
Balance with banks:		
In current accounts	159.17	113.76
In Fixed Deposits	113.50	100.00
Total	299.89	215.60

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025

(All Amounts in Indian Rupees Lakhs unless otherwise specified)

Particulars	As at 30-Sep-25	As at 30-Sep-24
Note 15 - Short-term Loans & Advances		
Advance to Vendors - Trade	260.84	29.03
Advance to Employees	23.84	8.67
Loan to Subsidiary	-	-
Loan to Other Corporates	159.70	263.54
Total	444.38	301.24
Note 16 - Other Current Assets		
Prepaid Expenses	14.72	14.32
TDS Receivable	35.68	51.35
GST Receivable	6.43	18.82
Other Receivables	25.36	14.62
Total	82.19	99.11
Note 17 - Revenue from Operations		
Revenue From Maintenance	754.58	684.43
Revenue From Power Supply	1,248.38	1,229.91
Revenue From Turn key Project	37.74	21.46
Total	2,040.71	1,935.80
Note 18 - Other Income		
Other non-operating income	8.79	13.60
Total	8.79	13.60
Note 19 - Operating Expenses		
Facility Operating Expenses	390.21	330.66
Expenses Against Power Supply	879.80	941.56
Project Expenses	42.68	10.59
Total	1,312.69	1,282.81
Note 20 - Employee Benefit Expenses		
Salaries & Allowances	263.02	214.63
Director Remuneration	55.50	37.50
Sitting Fees	3.35	2.05
Gratuity	25.77	8.56
Contribution to PF and ESI	12.36	11.78
Welfare Expenses	5.58	6.14
Total	365.57	280.66
Note 21 - Finance Costs		
Interest on Vehicle and Generator	4.69	1.61
Interest on Term Loan	3.97	7.60
Interest on OD	6.80	7.93
Bank Charges	0.31	0.19
Total	15.77	17.33
Note 22 - Other Expenses		
Office & Administrative Expenses	136.34	133.78
Total	136.34	133.78

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025***(All Amounts in Indian Rupees Lakhs unless otherwise specified)***Note 8 - Trade Payables**

Figures for the current reporting period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	TOTAL
(i) MSME	190.73	-	-	-	190.73
(ii) Others	21.51	-	-	-	21.51
(iii) Disputed Dues (MSME)	-	-	-	-	-
(iv) Disputed Dues (Others)	-	-	-	-	-
Total	212.24	-	-	-	212.24

Figures for the previous reporting period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	TOTAL
(i) MSME	213.75	-	-	-	213.75
(ii) Others	3.07	-	-	-	3.07
(iii) Disputed Dues (MSME)	-	-	-	-	-
(iv) Disputed Dues (Others)	-	-	-	-	-
Total	216.82	-	-	-	216.82

Note 13 - Trade Receivables

Figures for the current reporting period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months to 1 year	1 - 2 years	2 - 3 years	More than 3 years	TOTAL
(i) Undisputed considered Good	369.92	-	-	-	-	369.92
(ii) Undisputed considered doubtful	-	-	-	-	-	-
(iii) Disputed considered Good	-	-	-	-	-	-
(iv) Disputed considered doubtful	-	-	-	-	-	-
Total	369.92	-	-	-	-	369.92

Figures for the previous reporting period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months to 1 year	1 - 2 years	2 - 3 years	More than 3 years	TOTAL
(i) Undisputed considered Good	314.42	-	-	-	-	314.42
(ii) Undisputed considered doubtful	-	-	-	-	-	-
(iii) Disputed considered Good	-	-	-	-	-	-
(iv) Disputed considered doubtful	-	-	-	-	-	-
Total	314.42	-	-	-	-	314.42

RITHVIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025



(All Amounts in Indian Rupees Lakhs unless otherwise specified)

Note 10 - Property, Plant & Equipment & Intangible Assets

Particulars	Gross Block as at				Depreciation		Net Block as at	
	01-Apr-25	Additions	Deletions	30-Sep-25	01-Apr-25	For the year	30-Sep-25	01-Apr-25
Land	115.19	0.39	-	115.58	-	-	115.58	115.19
Air Conditioners	11.60	-	-	11.60	7.62	0.39	3.58	3.98
Plant & Machinery	378.31	2.51	-	380.82	104.09	12.68	264.05	274.21
Furnitures	8.86	-	-	8.86	4.43	0.32	4.11	4.43
Vehicles	103.87	1.27	-	105.14	82.36	3.12	19.67	21.51
Computers	24.60	4.39	-	29.00	21.29	0.98	6.72	3.31
Total	642.43	8.57	-	651.00	219.79	17.48	413.72	422.63
Previous Year	525.56	100.90	-	626.46	188.21	13.97	424.28	337.35

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025***(All Amounts in Indian Rupees Lakhs unless otherwise specified)***Note 23 - Earnings per share**

Particulars	As at 30-Sep-25	As at 30-Sep-24
Net profit as per Statement of Profit and Loss	149.48	163.57
Net profit available to Equity Share holders	149.48	163.57
No. of equity shares at year end	30,60,000	30,60,000
Weighted average number of Equity shares used as denominator for Basic and Diluted Earning per Share	30,60,000	30,60,000
Face value per Equity Share	4.88	5.35
	100.00	100.00

Note 24 - Impairment of Assets (AS - 28)

No material Impairment of Assets has been identified by the Company as such and no provision is required as per Accounting Standards (AS 28) issued by the Institute of Chartered Accountants of India.

Note 25 - RELATED PARTY DISCLOSURE**A. Parties where control exists**i.Share holder holding substantial interest

Rithwik Rajshekar Raman - holding 36.03% of the shares.

ii.Key Managerial Personnel

Rithwik Rajshekar Raman - Managing Director

Niranjan Rao - Whole Time Director

T. Suresh Babu - CFO

S Jayapandi - Company Secretary

T. Shama Prasanna - Director

Vyakarna - Director

Jayaraman - Director

Anitha Radhakrishnan - Director

Priya Rajshekar - Director (Rithwik Indus Power Private Limited)

iii. Entity in which KMP has significant influence

R R Industries Limited

Eshwar Corporate Solution Private Limited

Rithwik Indus Power Private Limited

iv. Subsidiary Companies

Rithwik Indus Power Private Limited

(Deemed as a KMP based on the authority & responsibility as per the Explanation to Paragraph-14 of AS-18)

B. Transactions carried out with related parties referred in "A" above, in ordinary course of business:

Nature of transactions	30-Sep-25	30-Sep-24
<u>Directors' Remuneration</u>		
(i) Rithwik Rajashekhar	9.75	7.50
(ii) Niranjan Rao	33.00	30.00
(iii) Priya Rajshekar (Rithwik Indus Power Pvt Ltd)	12.75	-
<u>Remuneration to KMP</u>		
(i) Jayapandi	8.36	7.71
(ii) Suresh Babu	16.02	14.04
<u>Sitting Fees</u>		
(i) T. Shama Prasanna	1.35	0.80
(ii) Anitha Radhakrishnan	1.20	0.80
(iii) Jayaraman	0.80	0.45
<u>Loan to Company Secretary</u>		
(i) Jayapandi	-	2.60
<u>Loan to Subsidiary Company</u>		
(i) Rithwik Indus Power Private Limited	275.00	-
<u>Loan From Director (Rithwik Indus Power Pvt Ltd)</u>		
(i) Priya Rajshekar	0.40	-
<u>Loan to Corporate</u>		
(i) R R Industries Limited	150.00	238.96
<u>Interest on Loan to Corporate</u>		
(i) R R Industries Limited	3.27	10.42

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025***(All Amounts in Indian Rupees Lakhs unless otherwise specified)***C. Outstanding at the period end with related parties referred in "A" above, in ordinary course of business:**

Nature of transactions	30-Sep-25	30-Sep-24
Director Remuneration Payable		
(i) Rithwik Rajashekhar	2.00	1.25
(ii) Niranjan Rao	7.00	5.00
(iii) Priya Rajshekar	2.50	-
Remuneration to KMP Payable		
(i) Jayapandi	1.50	1.29
(ii) Suresh Babu	3.00	2.34
Loan to Company Secretary		
(i) Jayapandi	-	2.60

D. Corporate Guarantee

The Company has provided a Corporate Guarantee to Canara Bank on behalf of Rithwik Indus Power Private Limited to the extent of Rs 1 crore, against which the said company has availed credit facilities amounting to Rs 50 lakhs as at the reporting date

Name of the Companies	Status	Country of Incorporation	% of holding	
			30-Sep-25	30-Sep-24
1. Rithwik Indus Power Private Limited	Subsidiary	India	100%	0%

Note 26 - Disclosure mandated by Schedule III of Companies Act, 2013 by way of additional information

Name of the Entity	Net Assets i.e. Total Assets minus Total Liabilities		Share in Profit or Loss	
	As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount
Parent:				
Rithwik Facility Management Services Limited	101.35%	2,527.84	115.15%	172.13
Subsidiaries (Indian):				
Rithwik Indus Power Private Limited	-1.35%	(33.78)	-15.15%	(22.65)
Sub total		2,494.06		149.48
Inter Company elimination & Consolidation adjustment	0.56%	14.03	0.00%	0.00
Grand Total		2,508.09		149.48
Minority Interest in subsidiaries		NIL		NIL

Note 27 - CONTINGENT LIABILITIES

Particulars	30-Sep-25
Rithwik Facility Management Services Limited	
i) Claims not Acknowledged as debts:	
Claim against company under Income Tax Act	
AY 2017 - 18	11.09
AY 2018 - 19	4.82
Claim against company under Goods & Services Act	
FY 2017 - 18	20.38
FY 2019 - 20	3.70

The Company has preferred an appeal in CIT(A) against the demand raised by the Assessing Officer in the above two Assessment Years for which the hearing is still pending.

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025***(All Amounts in Indian Rupees Lakhs unless otherwise specified)***Note 28 - Details of dues to micro & small enterprises as entered under the Micro, Small & Medium Enterprises Development Act, 2006**

Based on and to the extent of information received from the Suppliers regarding their status under the Micro, Small and Medium Enterprise Development Act, 2006 as identified by Management and relied upon by the Auditors, the relevant particulars as at 30th September 2025 are furnished below:

Particulars	30-Sep-25	30-Sep-24
Dues outstanding as at the end of the year for more than 45 days	NIL	NIL

Note 29 - Payment to Auditors

Particulars	30-Sep-25	30-Sep-24
Statutory Audit fees	0.30	-
TOTAL	0.30	-

Note 30 - Ratios

Particulars	Apr'25-Sep'25	Apr'24-Sep'24	Variance	Remarks
Current Ratio	2.01	1.49	34%	Due to increase in Current Asset
Debt Equity Ratio	0.05	0.10	-50%	Due to decrease in Long term Debt
Debt Service Coverage Ratio	1.55	1.66	-7%	NA
Return On Equity Ratio	0.06	0.07	-20%	NA
Inventory Turnover Ratio	NA	NA	NA	NA
Trade Receivable Turnover Ratio	5.96	6.34	-6%	NA
Trade Payable Turnover Ratio	0.64	0.60	6%	NA
Net Capital Turnover Ratio	0.71	0.79	-10%	NA
Net profit Ratio	0.07	0.08	-13%	NA
Return on Capital Employed	0.08	0.10	-22%	NA
Return on Investment	NA	NA	NA	NA

Note 31 - Previous year Figures

The previous year figure have been regrouped, reworked, rearranged and reclassified, wherever necessary and are to be read in relation to the amount and other disclosures relating to the current year.

The accompanying Notes are an integral part of the financial statements.

As per our report of even date.

For Kalyanasundaram & Associates,
Chartered Accountants

FRN: 054555


Km Sethu
Partner

M No. 231703

Date : 14th November 2025

Place : Chennai

For and on behalf of the Board of Directors

Rithwik
Rajshekhar
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Rithwik
Rajshekhar
Date: 2025.11.14
17:53:24 +05'30'Vyakarna
Niranjan
RaoDigitally signed
by Vyakarna
Niranjan Rao
Date: 2025.11.14
17:53:40 +05'30'Rithwik Rajshekhar
Raman
Managing Director
DIN : 07836658V Niranjan Rao
Whole Time Director
DIN : 02918882T Suresh Babu
Chief Financial
OfficerS Jayapandi
Company Secretary
M No. A21909



INDEPENDENT AUDITOR'S REVIEW REPORT

TO THE BOARD OF DIRECTORS OF RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

Review Report on the Consolidated Financial Results for the Half Year Ended September 30, 2025

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Rithwik Facility Management Services Limited (“the Holding Company”) and its subsidiary (together referred to as “the Group”) for the half year ended September 30, 2025, together with the notes thereon, prepared and submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued thereunder, and the Listing Agreement entered into with the SME Stock Exchange(s) in India. This Statement, which is the responsibility of the Holding Company’s management and has been approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 “Interim Financial Reporting”, prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, the Companies (Accounting Standards) Amendment Rules, 2016, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these consolidated financial results based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2400 (Revised), “Engagements to Review Financial Statements”, issued by the Institute of Chartered Accountants of India (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of the Company’s personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the guidance laid down by the ICAI on review of interim consolidated financial results, including consideration of the review reports



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of other auditors, where applicable, on the unaudited financial statements of subsidiaries included in the consolidated results.

We did not review the financial results of the subsidiary, **Rithwik Indus Power Private Limited** included in the consolidated unaudited financial results, whose financial results reflect to **total net profit/(loss) of Rs (22,65,295) for the half year ended September 30, 2025**. These financial results have been reviewed by another auditor, and their report has been furnished to us by the Management. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of such subsidiary, is based solely on the report of the other auditor.

Based on our review conducted as above, and based on the consideration of the reports of other auditors, nothing has come to our attention that causes us to believe that the accompanying Statement of Consolidated Unaudited Financial Results, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

This report is issued at the request of the Board of Directors of the Holding Company, solely for the purpose of submission to the SME Stock Exchange(s) in India under the aforesaid Regulations. Accordingly, this report is not intended for any other purpose and should not be used by or distributed to any other party without our prior written consent. We do not assume any responsibility or liability to any other person for the contents of this report.

For Kalyanasundaram and Associates

Chartered Accountants

FRN No. 05455S



KM. Sethu

Partner

M. No. 231703

Place: Chennai

Date: 14-Nov-2025

UDIN: 25231703BMMAMD4355

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER, 2025


(All Amounts in Indian Rupees Lakhs unless otherwise specified)

Particulars	Note No.	As at 30-Sep-25	As at 30-Sep-24
1. EQUITY AND LIABILITIES			
i. Shareholders' Funds			
a) Share Capital	2	306.00	306.00
b) Reserves & Surplus	3	2,202.09	1,893.81
Sub Total		2,508.09	2,199.81
ii. Non-Current Liabilities			
a) Long-term Borrowings	4	78.37	168.82
b) Long-term Provisions	5	120.42	94.77
c) Other Long-term Liabilities	6	183.29	-
Sub Total		382.08	263.58
iii. Current Liabilities			
a) Short term Borrowings	7	219.95	251.32
b) Trade Payables	8		
A: Total Outstanding Dues of MSME		190.73	213.75
B: Total Outstanding Dues of Creditors other than MSME		21.51	3.07
c) Other Current Liabilities	9	163.96	154.94
Sub Total		596.15	623.08
TOTAL		3,486.33	3,086.47
2. ASSETS			
i. Non-Current Assets			
a) Property, Plant & Equipment & Intangible Assets	10		
(i) Property, Plant & Equipment (Net Block)		413.72	309.09
b) Goodwill on Consolidation		15.03	-
c) Deferred Tax Asset (Net)	11	14.24	10.47
d) Other Non Current Assets	12	1,846.95	1,836.55
Sub Total		2,289.94	2,156.11
ii. Current Assets			
a) Trade Receivables	13	369.92	314.42
b) Cash & Cash Equivalents	14	299.89	215.60
c) Short-term Loans & Advances	15	444.38	301.24
d) Other Current Assets	16	82.19	99.11
Sub Total		1,196.38	930.36
TOTAL		3,486.33	3,086.47
Significant Accounting Policies & Notes to Accounts	1		

 The accompanying Notes are an integral part of the financial statements.
 As per our report of even date.

For Kalyanasundaram & Associates,
Chartered Accountants
FRN: 054555

Km Sethu
Partner
M No. 231703
Date : 14th November 2025
Place : Chennai
For and on behalf of the Board of Directors

 Rithwik
 Rajshekaraman

 Digitally signed by
 Rithwik Rajshekaraman
 Date: 2025.11.14 17:54:02
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 Vyakarna
 Niranjana
 Rao

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 Date: 2025.11.14
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Rithwik Rajshekar
Raman
Managing Director
DIN : 07836658
V Niranjana Rao
Whole Time Director
DIN : 02918882
T Suresh Babu
Chief Financial
Officer
S Jayapandi
Company Secretary
M No. A21909


RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 30th SEPTEMBER, 2025*(All Amounts in Indian Rupees Lakhs unless otherwise specified)*

Particulars	Note No.	Year Ended 30-Sep-25	Year Ended 30-Sep-24
I. Revenue from Operations	17	2,040.71	1,935.80
II. Other income	18	8.79	13.60
III. Total Income (I + II)		2,049.50	1,949.40
IV. a) Operating Expenses	19	1,312.69	1,282.81
b) Employee Benefit Expenses	20	365.57	280.66
c) Finance Costs	21	15.77	17.33
d) Depreciation & Amortization Expenses	9	17.48	13.97
e) Other Expenses	22	136.34	133.78
Total Expenses		1,847.85	1,728.55
V. Profit/(Loss) Before Extraordinary & Exceptional Items (III - IV)		201.64	220.86
VI. Exceptional Items		-	-
VII. Profit/(Loss) Before Extraordinary Items (V - VI)		201.64	220.86
VIII. Extraordinary Items		-	-
IX. Profit/(Loss) Before Tax (VII - VIII)		201.64	220.86
X. Tax Expenses			
a) Current Income Tax		55.44	51.25
b) Deferred Tax / (Reversal)		(3.27)	6.03
Total Tax Expenses		52.17	57.28
XI. NET PROFIT/(LOSS) FOR THE YEAR		149.48	163.57
XII. EARNING PER EQUITY SHARE (in RS)	23		
a) Basic		4.88	5.35
b) Diluted		4.88	5.35
Significant Accounting Policies & Notes to Accounts	1		

The accompanying Notes are an integral part of the financial statements.
As per our report of even date.

For Kalyanasundaram & Associates,**Chartered Accountants**

FRN: 054555

**Km Sethu**

Partner

M No. 231703

Date : 14th November 2025

Place : Chennai

For and on behalf of the Board of Directors

Rithwik
Rajshekarra
man

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Rithwik
Rajshekarra
man
Date: 2025.11.14
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**Rithwik Rajshekar
Raman**
Managing Director
DIN : 07836658

Vyakarna
Niranjan
Rao

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by Vyakarna
Niranjan Rao
Date: 2025.11.14
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V Niranjan Rao
Whole Time Director
DIN : 02918882

T Suresh Babu
Chief Financial
Officer

S Jayapandi
Company Secretary
M No. A21909

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30th SEPTEMBER, 2025*(All Amounts in Indian Rupees Lakhs unless otherwise specified)*

Particulars	Year Ended 30-Sep-25	Year Ended 30-Sep-24
Cash flow from operating activities:		
Net Profit before taxation	201.64	220.86
Add:		
Depreciation Expense	17.48	13.97
Finance Costs	15.68	17.33
Operating Profit before working capital changes	234.81	252.16
Adjustments for working capital changes:		
- Decrease/(Increase) in Trade Receivables	31.61	(80.22)
- Decrease/(Increase) in Short-term Loans & Advances	(407.52)	(185.74)
- Decrease/(Increase) in Other Current Assets	(278.17)	240.35
- Increase/(Decrease) in Trade Payables	(166.53)	9.36
- Increase/(Decrease) in Other Current Liabilities	377.46	(10.94)
- Increase/(Decrease) in Short-term Borrowings	(16.34)	26.19
Less:		
Income tax Paid (as per assessment year)	(55.44)	(51.25)
NET CASH FROM/ (USED) IN OPERATING ACTIVITIES (A)	(280.12)	199.91
Cash flow from investing activities		
Sale/(Purchase) of Fixed asset	(8.57)	(100.90)
Sale/(Purchase) of Investments	(1.00)	-
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(9.57)	(100.90)
Cash flow from financing activities		
- Decrease/(Increase) in Other Non Current Assets	80.17	(6.55)
- Increase/(Decrease) in Long-term Borrowings	(15.91)	79.74
- Increase/(Decrease) in Long-term Provisions	24.14	6.82
Dividend Paid	(30.60)	(30.60)
Interest and other finance costs	(15.68)	(17.33)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	42.12	32.07
NET INCREASE/(DECREASE) IN CASH/CASH EQUIVALENT(A+B+C)	(247.57)	131.08
ADD: BALANCE AT THE BEGINNING OF THE YEAR	547.46	84.52
CASH AND CASH EQUIVALENTS AT THE CLOSE OF THE YEAR	299.89	215.60

The accompanying Notes are an integral part of the financial statements.

As per our report of even date.

For Kalyanasundaram & Associates,
Chartered Accountants

FRN: 054555



Km Sethu

Partner

M No. 231703

Date : 14th November 2025

Place : Chennai

For and on behalf of the Board of Directors

Rithwik
Rajshekhar
man
Digitally signed by
Rithwik
Rajshekharman
Date: 2025.11.14
17:55:12 +05'30'Rithwik Rajshekar
Raman
Managing Director
DIN : 07836658Vyakarna
Niranjan
Rao
Digitally signed
by Vyakarna
Niranjan Rao
Date: 2025.11.14
17:55:28 +05'30'V Niranjan Rao
Whole Time Director
DIN : 02918882T Suresh Babu
Chief Financial
OfficerS Jayapandi
Company Secretary
M No. A21909

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025



Note 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

I. GROUP OVERVIEW

Rithwik Facility Management Services Limited ("the Company") including its subsidiary, collectively referred to as ("the Group") is engaged primarily in the business of facility maintenance for IT Parks and other related activities.

II. PRINCIPLE OF CONSOLIDATION (AS - 21 & 23):

The Consolidated Financial Statements of the Group have been prepared in accordance with Accounting Standard (AS 21) "Consolidated Financial Statements", issued by the Institute of Chartered Accountants of India ('ICAI'). The Consolidated Financial Statements include the financial statements of the Company and all its Subsidiaries which are more than 50 percent owned or controlled and Associates having a significant influence are drawn up to the same reporting date as of the Company i.e. 31st March 2025. The Consolidated Financial Statements for Subsidiaries & Associates have been combined on a line-by-line basis by adding the book values of like items of assets, liabilities, income and expenses after eliminating intra-group balances/ transactions and resulting unrealized profits in full. In the Consolidated Financial Statements, 'Goodwill' represents the excess of the cost to the Company of its investments in the subsidiaries over its share of equity, at the respective dates on which investments are made. Alternatively, where the share of equity as on the date of investments is in excess of cost of investments it is recognized as 'Capital Reserve' in the Consolidated Financial Statements. 'Minority Interest' represents the amount of equity & redeemable preference attributable to minority shareholders at the date on which investment in a subsidiary is made and its share of movements in the equity since that date. Any excess consideration received from minority shareholders of subsidiaries over the amount of equity attributable to the minority on the date of investment is reflected under Reserves and Surplus.

III. BASIS OF PREPARATION

The financial statements of the Company have been prepared on accrual basis under the historical cost convention and on going concern basis in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under section 133 of The Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of The Companies Act, 2013 as applicable. The accounting policies have been consistently applied by the Company.

IV. USE OF ESTIMATES :

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Example of such estimates include provision for doubtful receivables, employee benefits, provision for income taxes, accounting for contract costs expected to be incurred, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

V. CASH FLOW STATEMENTS (AS - 3):

Cash Flow Statement has been prepared under Indirect Method. Cash and Cash Equivalents comprise Cash in Hand, Current and Other Accounts (including Fixed Deposits) held with Banks.

VI. EVENT OCCURRING AFTER BALANCE SHEET DATE (AS - 4):

- a) Assets and Liabilities are adjusted for events occurring after the balance sheet date that provide additional evidence to assist the estimation of amounts relating to conditions existing at the balance sheet date.
- b) Dividends, which are proposed / declared by the Company after the Balance Sheet date but before the approval of the Financial Statements, are adjusted.

VII. NET PROFIT OR LOSS FOR THE PERIOD, PRIOR PERIOD ITEMS AND CHANGES IN ACCOUNTING POLICIES (AS - 5)

Extra-ordinary Items, and Prior Period Incomes and Expenditures, are accounted in accordance with Accounting Standard 5.

VIII. RECOGNITION OF INCOME (AS - 9) :

- a) Income from sale of services is recognised when the service is actually performed and it is reasonably certain that the ultimate collection will be made.
- b) Dividend from investments is recognized when the right to receive the payment is established.
- c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025



IX. ACCOUNTING FOR PROPERTY, PLANT AND EQUIPEMENT (AS - 10) :

Fixed assets are stated at cost of acquisition or construction less accumulated depreciation. Cost includes all incidental expenses related to acquisition and installation, other pre-operation expenses and interest in case of construction. Carrying amount of cash generating units / assets are reviewed at balance sheet date to determine whether there is any indication of impairment. If such indication exists, the recoverable amount is estimated as the net selling price or value in use, whichever is higher. Impairment loss, if any, is recognized whenever carrying amount exceeds the recoverable amount.

X. INVESTMENTS (AS - 13) :

Long-term Investments made by the Company are stated at cost and provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

XI. EMPLOYEE BENIFITS (AS - 15):

Retirement Benefit:

Retirement benefits in the form of Provident / Pension Fund is accounted on accrual basis and charged to the Profit and Loss Account of the year when the contributions to the respective funds are due. There are no other obligations other than the contribution payable to the respective trusts.

Gratuity:

Gratuity liability is calculated as per the Provisions of Gratuity Act, 1972 on actuarial valuation basis . The gratuity liability is charged to the Profit and Loss Account of the year.

XII. BORROWING COSTS (AS - 16):

Interests and other borrowing costs attributable to qualifying assets (Viz. constructed properties) are allocated as part of the costs of construction / development of such assets. The borrowing costs incurred during the period in which activities, necessary to prepare the assets for their intended use or sale, are in progress, are allocated as aforesaid. Such allocation is suspended during extended periods in which active development is interrupted and no costs are allocated once all such activities are substantially complete. All other borrowing costs are charged to the Profit and Loss Account.

XIII LEASE (AS - 19):

Leases in which the Company does not transfer substantially all the risks and benefits of ownership of the asset are classified as operating leases.

Where the Company is lessee- Operating Lease

Lease rentals in respect of assets taken on operating lease are charged to statement of profit and loss over the lease term on monthly basis

Where the Company is the lessor- Operating Lease

Lease income is recognized in the statement of profit and loss over the lease term on systematic basis. Assets subject to operating leases are included in fixed assets. Costs, including depreciation, are recognized as an expense in the statement of profit and loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the statement of profit and loss.

XIV. EARNING PER SHARE (AS - 20):

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The Net profit or loss is computed after providing the deduction for preference dividends and any tax thereto.

XV. TAXATION (AS - 22):

Tax expense comprises both current and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates and tax laws. Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. The tax effect is calculated on the accumulated timing difference at the year-end based on the tax rates and laws enacted or substantially enacted on the balance sheet date.

XVI. IMPAIRMENT OF ASSETS (AS - 28):

The Company determines the Impairment of Assets based on Cash Generating Units. For this purpose, the Cash Generating Units have been based on segments of operations viz., Leasing of Building.

XVII. PROVISIONS, CONTINGENT LIABILITIES AND CONTIGENT ASSETS (AS - 29):

A provision is recognised when there is a present obligation as a result of a past event, that probably requires an outflow of resources and a reliable estimate can be made to settle the amount of obligation. Provision is not discounted to its present value and is determined based on the last estimate required to settle the obligation at the year end. These are reviewed at each year end and adjusted to reflect the best current estimate. Contingent liabilities are not recognised but disclosed in the financial statements. Contingent assets are neither recognised nor disclosed in the financial statements.

RITHWIK FACILITY MANAGEMENT SERVICES LIMITED

CIN : L74900TN2010PLC074294

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**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025***(All Amounts in Indian Rupees Lakhs unless otherwise specified)*

Particulars	As at 30-Sep-25	As at 30-Sep-24
Note 2 - Share Capital		
A. Authorised Share Capital		
Equity Share Capital		
40,00,000 Equity Shares of Rs. 10/- Each	400.00	400.00
	400.00	400.00
B. Issued, Subscribed & Paid-up Share Capital		
Equity Share Capital		
30,60,000 Equity Shares of Rs. 10/- Each	306.00	306.00
	306.00	306.00

C. Reconciliation of shares outstanding at the beginning and at the end of the reporting period.

Particulars	As at 30-Sep-2025		As at 30-Sep-2024	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the year	30,60,000	306.00	30,60,000	306.00
Shares Issued during the year	-	-	-	-
Shares outstanding at the end of the year	30,60,000	306.00	30,60,000	306.00

D. Details of Shareholders holding 5% or more shares in the Company

Particulars	As at 30-Sep-2025		As at 30-Sep-2024	
	No. of Shares	% of Holding	No. of Shares	Amount
Rithwik Rajasekhar Raman	11,02,500	36.03%	11,02,500	36.03%
Lalitha Raman	5,39,996	17.65%	5,39,996	17.65%
Ramaneesh Ravi Raman	4,72,500	15.44%	4,72,500	15.44%

E. Details of Promoters holding in the Company

Particulars	As at 30-Sep-2025		As at 30-Sep-2024	
	No. of Shares	% of Holding	No. of Shares	Amount
Promoter and Promoter Group	22,50,000	73.53%	22,50,000	73.53%
Public	8,10,000	26.47%	8,10,000	26.47%

F. Terms/rights attached to equity shares

The company has only one class of equity shares having par value of Re. 10 per share. Each holder of equity share is entitled to one vote per share and also entitled for a dividend at the proportionate rate when ever the Company

Particulars	As at 30-Sep-25	As at 30-Sep-24
Note 3 - RESERVES & SURPLUS		
a. Securities Premium Account		
Opening Balance	714.00	714.00
Current period Adjustment	-	-
	714.00	714.00
b. Surplus		
Opening balance	1,366.31	1,046.84
Less : Final Dividend	(30.60)	(30.60)
Add/Less : Net Profit/(Loss) for the current period	172.13	163.57
Closing Balance	1,507.84	1,179.81
Total	2,221.84	1,893.81

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025*(All Amounts in Indian Rupees Lakhs unless otherwise specified)*

Particulars	As at 30-Sep-25	As at 30-Sep-24
Note 5 - LONG-TERM PROVISIONS		
Provision for Gratuity	120.42	94.77
Total	120.42	94.77
Note 6 - SHORT-TERM BORROWINGS		
Bank OD (Repayable on demand)	172.75	200.47
Total	172.75	200.47
Note 8 - OTHER CURRENT LIABILITIES		
Expenses Payable	115.15	103.92
TDS & TCS Payable	13.37	10.25
Provision for tax	29.44	39.77
Maintenance Deposits	1.00	1.00
Current maturities of long-term borrowings	47.20	50.84
Total	206.16	205.78
Note 11 - DEFERRED TAX ASSET (NET)		
Opening Balance	10.97	16.50
Add: Current period adjustment	3.27	-6.03
Total	14.24	10.47
Note 12- OTHER NON CURRENT ASSET		
Security Deposit and other deposits	1,832.38	1,836.55
Total	1,832.38	1,836.55
Note 14 - CASH AND CASH EQUIVALENTS		
Cash on Hand	2.32	1.84
Balance with banks:		
In current accounts	156.46	113.76
In Fixed Deposits	101.00	100.00
Total	259.78	215.60
Note 15 - SHORT-TERM LOANS AND ADVANCES		
Advance to Vendors - Trade	2.34	29.03
Advance to Employees	23.09	8.67
Loan to Subsidiary	275.00	0.00
Loan to Other Corporates	159.70	263.54
Total	460.13	301.24
Note 16 - OTHER CURRENT ASSETS		
Prepaid Expenses	14.72	14.32
TDS Receivable	35.68	51.35
GST Receivable	6.43	18.82
Other Receivables	25.36	14.62
Total	82.19	99.11

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**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025***(All Amounts in Indian Rupees Lakhs unless otherwise specified)*

Particulars	As at 30-Sep-25	As at 30-Sep-24
Note 17 - REVENUE FROM OPERATIONS		
Revenue From Maintenance	754.58	684.43
Revenue From Power Supply	1,248.38	1,229.91
Revenue From Turn key Project	37.74	21.46
Total	2,040.71	1,935.80
Note 18 - OTHER INCOME		
Other non-operating income	8.77	13.60
Total	8.77	13.60
Note 19 - OPERATING EXPENSES		
Facility Operating Expenses	390.21	330.66
Expenses Against Power Supply	879.80	941.56
Project Expenses	42.68	10.59
Total	1,312.69	1,282.81
Note 20 - EMPLOYEE BENEFITS EXPENSES		
Salaries & Allowances	254.74	214.63
Director Remuneration	42.75	37.50
Sitting Fees	3.35	2.05
Gratuity	25.77	8.56
Contribution to PF and ESI	12.36	11.78
Welfare Expenses	5.58	6.14
Total	344.54	280.66
Note 21 - INTEREST & FINANCE CHARGES		
Interest on Vehicle and Generator	4.69	1.61
Interest on Term Loan	3.97	7.60
Interest on OD	6.80	7.93
Bank Charges	0.23	0.19
Total	15.68	17.33
Note 22 - OTHER EXPENSES		
Office and Administrative Expenses	134.78	133.78
Total	134.78	133.78

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025
(All Amounts in Indian Rupees Lakhs unless otherwise specified)

Particulars		As at 30-Sep-25	As at 30-Sep-24
Note 4 - Long-term Borrowings			
Term Loan:			
From Banks		0.98	7.68
From Financial institutions		124.59	211.98
Total		125.57	219.66
The above amount includes:			
Secured Borrowings		0.98	7.68
Unsecured Borrowings		124.59	211.98
Less: Current maturities of Long-term debt (Disclosed as Current Liability)		(47.20)	(50.84)
Total		78.37	168.82
Name of the Financial Institution TATA Capital			
Current year balance (Rs.)	56.52	Type of Loan	Business Loan
Previous year balance (Rs.)	111.50	Amount Sanctioned	160.97
Security Details:		Sanction Date	29-09-2023
Unsecured Loan		Current Interest rate	12.04%
		Total No. of Instalments	35
		No. of instalments paid	24
		No. of balance instalments to be paid	11
Current maturities	30.06	Amount of instalment	5.45
Long-term Borrowings	26.46	Repayment type	Monthly
		Interest payment type	Monthly
Name of the Bank TATA Capital			
Current year balance (Rs.)	-	Type of Loan	Genset Loan
Previous year balance (Rs.)	6.33	Amount Sanctioned	116.72
Security Details:		Sanction Date	16-12-2020
Unsecured Loan		Current Interest rate	12.60%
		Total No. of Instalments	48
		No. of instalments paid	46
		No. of balance instalments to be paid	2
Current maturities	-	Amount of instalment	3.21
Long-term Borrowings	-	Repayment type	Monthly
		Interest payment type	Monthly
Name of the Bank TATA Capital			
Current year balance (Rs.)	68.06	Type of Loan	Chiller Loan
Previous year balance (Rs.)	94.15	Amount Sanctioned	94.15
Security Details:		Sanction Date	30-09-2024
Unsecured Loan		Current Interest rate	13.03%
		Total No. of Instalments	35
		No. of instalments paid	12
		No. of balance instalments to be paid	23
Current maturities	16.16	Amount of instalment	3.36
Long-term Borrowings	51.91	Repayment type	Monthly
		Interest payment type	Monthly
Name of the Bank HDFC BANK			
Current year balance (Rs.)	0.98	Type of Loan	Car Loan
Previous year balance (Rs.)	3.76	Amount Sanctioned	7.86
Security Details:		Sanction Date	02-01-2023
Car Loan		Current Interest rate	9.01%
		Total No. of Instalments	36
		No. of instalments paid	32
		No. of balance instalments to be paid	4
Current maturities	0.98	Amount of instalment	0.25
Long-term Borrowings	-	Repayment type	Monthly
		Interest payment type	Monthly
Name of the Bank HDFC BANK			
Current year balance (Rs.)	-	Type of Loan	Car Loan
Previous year balance (Rs.)	3.92	Amount Sanctioned	8.00
Security Details:		Sanction Date	04-08-2023
Car Loan		Current Interest rate	13.00%
		Total No. of Instalments	24
		No. of instalments paid	24
		No. of balance instalments to be paid	-
Current maturities	-	Amount of instalment	0.38
Long-term Borrowings	-	Repayment type	Monthly
		Interest payment type	Monthly

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**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025***(All Amounts in Indian Rupees Lakhs unless otherwise specified)***Note 7 - Trade Payables****Figures for the current reporting period**

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	TOTAL
(i) MSME	190.73	-	-	-	190.73
(ii) Others	21.51	-	-	-	21.51
(iii) Disputed Dues (MSME)	-	-	-	-	-
(iv) Disputed Dues (Others)	-	-	-	-	-
Total	212.24	-	-	-	212.24

Figures for the previous reporting period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	TOTAL
(i) MSME	213.75	-	-	-	213.75
(ii) Others	3.07	-	-	-	3.07
(iii) Disputed Dues (MSME)	-	-	-	-	-
(iv) Disputed Dues (Others)	-	-	-	-	-
Total	216.82	-	-	-	216.82

Note 13 - Trade Receivables**Figures for the current reporting period**

Particulars	Outstanding for following periods from due date of payment					TOTAL
	Less than 6 months	6 months to 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed considered Good	369.92	-	-	-	-	369.92
(ii) Undisputed considered doubtful	-	-	-	-	-	-
(iii) Disputed considered Good	-	-	-	-	-	-
(iv) Disputed considered doubtful	-	-	-	-	-	-
Total	369.92	-	-	-	-	369.92

Figures for the previous reporting period

Particulars	Outstanding for following periods from due date of payment					TOTAL
	Less than 6 months	6 months to 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed considered Good	314.42	-	-	-	-	314.42
(ii) Undisputed considered doubtful	-	-	-	-	-	-
(iii) Disputed considered Good	-	-	-	-	-	-
(iv) Disputed considered doubtful	-	-	-	-	-	-
Total	314.42	-	-	-	-	314.42

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RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th September, 2025

(All Amounts in Indian Rupees Lakhs unless otherwise specified)



Note 10 - Non Current Investments

Currency	No of Shares	Face value	Particulars	As at 31-Mar-25	As at 31-Sep-24
INR	10,000	10	(A) TRADE INVESTMENT (at cost) (i) <u>Subsidiary Companies</u> Fully Paid Equity Shares (Unquoted) Rithwik Indus Power Private Limited	1.00	-
				1.00	-

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025*(All Amounts in Indian Rupees Lakhs unless otherwise specified)***Note 23 - EARNINGS PER SHARE**

Particulars	As at 30-Sep-25	As at 30-Sep-24
Net profit as per Statement of Profit and Loss	172.13	163.57
Net profit available to Equity Share holders	172.13	163.57
No. of equity shares at period end	30,60,000	30,60,000
Weighted average number of Equity shares used as denominator	30,60,000	30,60,000
Face value per Equity Share	10.00	10.00
Basic Earnings per Share	5.63	5.35

Note 24 - No material Impairment of Assets has been identified by the Company as such and no provision is required as per Accounting Standards (AS 28) issued by the Institute of Chartered Accountants of India.

Note 25 - RELATED PARTY DISCLOSURE**A. Parties where control exists****i. Share holder holding substantial interest**

Rithwik Rajshekar Raman - holding 36.03% of the shares.

ii. Key Managerial Personnel

Rithwik Rajshekar Raman - Managing Director

Niranjan Rao - Whole Time Director

T. Suresh Babu - CFO

S Jayapandi - Company Secretary

T. Shama Prasanna - Director

Vyakarna - Director

Jayaraman - Director

Anitha Radhakrishnan - Director

iii. Entity in which KMP has significant influence

R R Industries Limited

Eshwar Corporate Solution Private Limited

Rithwik Indus Power Private Limited

iv. Subsidiary Companies

Rithwik Indus Power Private Limited

(Deemed as a KMP based on the authority & responsibility as per the Explanation to Paragraph-14 of AS-18)

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025

(All Amounts in Indian Rupees Lakhs unless otherwise specified)

B. Transactions carried out with related parties referred in "A" above, in ordinary course of business:

Nature of transactions	30-Sep-25	30-Sep-24
Directors' Remuneration		
(i) Rithwik Rajashekhar	9.75	7.50
(ii) Niranjana Rao	33.00	30.00
Remuneration to KMP		
(i) Jayapandi	8.36	7.71
(ii) Suresh Babu	16.02	14.04
Sitting Fees		
(i) T. Shama Prasanna	1.35	0.80
(ii) Anitha Radhakrishnan	1.20	0.80
(iii) Jayaraman	0.80	0.45
Loan to Company Secretary		
(i) Jayapandi	0.00	2.60
Loan to Subsidiary Company		
(i) Rithwik Indus Power Private Limited	275.00	0.00
Loan to Corporate		
(i) R R Industries Limited	150.00	238.96
Interest on Loan to Corporate		
(i) R R Industries Limited	3.27	10.42

C. Outstanding at the period end with related parties referred in "A" above, in ordinary course of business:

Nature of transactions	30-Sep-25	30-Sep-24
Director Remuneration Payable		
(i) Rithwik Rajashekhar	2.00	1.25
(ii) Niranjana Rao	7.00	5.00
Remuneration to KMP Payable		
(i) Jayapandi	1.50	1.29
(ii) Suresh Babu	3.00	2.34
Loan to Company Secretary		
(i) Jayapandi	-	2.60

D. Corporate Guarantee

The Company has provided a Corporate Guarantee to Canara Bank on behalf of Rithwik Indus Power Private Limited to the extent of Rs 1 crore, against which the said company has availed credit facilities amounting to Rs 50 lakhs as at the reporting date

Note 26 - RATIOS

Particulars	30-Sep-25	30-Sep-24	Variance	Remarks
Current Ratio	1.98	1.49	32.78%	Due to increase in Current Asset
Debt Equity Ratio	0.03	0.08	-59.60%	Due to Decrease in Debt
Debt Service Coverage Ratio	1.70	2.26	-25.00%	Due to Decrease in Debt
Return On Equity Ratio	6.81%	7.44%	-8.42%	NA
Inventory Turnover Ratio	NA	NA	NA	NA
Trade Receivable Turnover Ratio	5.96	6.34	-5.97%	NA
Trade Payable Turnover Ratio	6.12	5.74	6.57%	NA
Net Capital Turnover Ratio	0.75	0.79	-4.76%	NA
Net profit Ratio	8.43%	8.45%	-0.18%	NA
Return on Capital Employed	8.80%	9.67%	-8.98%	NA
Return on Investment	6.81%	7.44%	-8.42%	NA

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CIN : L74900TN2010PLC074294

RR TOWER III, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, TAMIL NADU, INDIA - 600032

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER, 2025*(All Amounts in Indian Rupees Lakhs unless otherwise specified)***Note 27 - CONTINGENT LIABILITIES**

Particulars	30-Sep-25
<u>i) Claims not Acknowledged as debts:</u>	
Claim against company under Income Tax Act	
AY 2017 - 18	11.09
AY 2018 - 19	4.82
Claim against company under Goods & Services Act	
FY 2017 - 18	20.38
FY 2019 - 20	3.70

The Company has preferred an appeal in CIT(A) against the demand raised by the Assessing Officer in the above two Assessment Years for which the hearing is still pending.

Note 28 - DETAILS OF DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

Based on and to the extent of information received from the Suppliers regarding their status under the Micro, Small and Medium Enterprise Development Act, 2006 as identified by Management and relied upon by the

Auditors, the relevant particulars as at 30th September 2025 are furnished below:

Particulars	30-Sep-25	30-Sep-24
Dues outstanding as at the end of the period for more	NIL	NIL

Note 29 - PAYMENT TO AUDITORS

Particulars	30-Sep-25	30-Sep-24
Statutory Audit Fees	0.75	0.75
Tax Audit Fees	0.30	0.30
Internal Audit Fees	0.50	0.50
Special Audit Fees	0.60	0.60
TOTAL	2.15	2.15

Note 30 - PREVIOUS YEAR FIGURES

The previous year figure have been regrouped, reworked, rearranged and reclassified, wherever necessary and are to be read in relation to the amount and other disclosures relating to the current year.

The accompanying notes are an integral part of the financial statements.

As per our report of even date.

For Kalyanasundaram & Associates,
Chartered Accountants

FRN: 0054555



KM Sethu
Partner

M No. 231703

Place : Chennai

Date : 14th November 2025

For and on behalf of the Board of Directors

Rithwik
Rajshekarra
man

Digitally signed by
Rithwik
Rajshekarra
Date: 2025.11.14
17:56:02 +05'30'

**Rithwik Rajshekar
Raman**
Managing Director
DIN : 07836658

Vyakarna
Niranjan
Rao

Digitally signed
by Vyakarna
Niranjan Rao
Date: 2025.11.14
17:56:20 +05'30'

V Niranjan Rao
Whole Time Director
DIN : 02918882

T Suresh Babu
Chief Financial
Officer

S Jayapandi
Company Secretary
M No. A21909

