

**Statement of cash flows
for the year ended 31 December 2025**

	Notes	2025 ₹'000s	2024 ₹'000s
Cash flows from Operating activities			
Profit before tax		2,952	2,933
Adjustment for:			
Depreciation	5	2,557	2,556
Amortisation of right-of-use assets	6	7	7
Provision for end of service benefits	16	17	16
Finance costs	22	2,457	2,701
Finance income	23	(46)	(41)
Other income	20	(15)	(122)
Loss/(gain) on disposal of property plant and equipment	20	4	(3)
Changes in:-		7,933	8,047
Trade and other receivables	7	32	(40)
Trade and other payables		(121)	67
End of service benefits paid	16	(31)	-
Net cash from generated from operating activities		7,813	8,074
Cash flows from investing activity			
Additions to property, plant and equipment	5	(81)	(105)
Proceeds from property, plant and equipment	5	-	3
Net cash used in investing activity		(81)	(102)
Cash flows from financing activities			
Long term loans – repaid	11	(3,918)	(3,785)
Finance cost paid	11	(2,201)	(2,453)
Repayment of lease liability	15	(15)	(15)
Repayment of shareholders bridge loan	13	(600)	(509)
Interest paid on shareholders bridge loan	11	(132)	(143)
Dividend distributed	9.3	(800)	(750)
Net cash used in financing activities		(7,666)	(7,655)
Net change in cash and cash equivalents		66	317
Cash and equivalents at the beginning of the year		2,286	1,969
Cash and cash equivalents at the end of the year	8	2,352	2,286

The accompanying notes 1 to 31 form an integral part of these financial statements.

The independent auditor's report is set out on pages 1 to 3.