

GPT Infraprojects Limited

Regd. Office: GPT Centre, JC-25, Sector-III, Salt Lake, Kolkata – 700 106, India CIN: L20103WB1980PLC032872 Tel: +91-33-4050-7000 Fax: +91-33-4050-7999 Email: info@gptgroup.co.in Visit us: www.gptgroup.co.in

GPTINFRA/CS/SE/2023-24

November 08, 2023

The Department of Corporate Services, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street Mumbai - 400001 National Stock Exchange of India Ltd., Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051

BSE Code: **533761**

NSE SYMBOL: GPTINFRA

Dear Sir / Madam,

Submission of Un-Audited Financial Results for the Quarter and half year ended ended September 30, 2023

In Pursuance of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are to inform you that the Board of Directors at their meeting held today i.e. November 08, 2023, have interalia considered, approved and taken on record, the Un-Audited Financial Results (Standalone & Consolidated) of the Company for the 2nd Quarter and half year ended on September 30, 2023.

A copy of Un-Audited Financial Results (Standalone & Consolidated) along with Limited Review Report of the Statutory Auditors thereon for the 02 Quarter ended on September 30, 2023, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is enclosed herewith for your record and reference.

Thanking You,

Yours faithfully,

For GPT Infraprojects Limited

Mohit Arora Company Secretary

Encl: As Above

Chartered Accountants 4th Floor, Duckback House, 41, Shakespeare Sarani, Kolkata - 700017, INDIA Office: +91 33 6766 1600 Agarwal Lodha & Co. Chartered Accountants 56, Metcalf Tower 1st Floor, Metcalfe Street Kolkata- 700013, WB, India E-mail: vikram@alnco.in

Independent Auditor's Review Report on Unaudited Standalone financial result for the quarter and year to date of GPT Infraprojects Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board of Directors GPT Infraprojects Limited

- 1. We have reviewed the accompanying Statement of unaudited standalone financial results of GPT Infraprojects Limited ('the Company') which includes Thirty (30) joint operations consolidated on a proportionate basis for the quarter ended September 30, 2023 and the year to-date results for the period from April 1, 2023 to September 30, 2023 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
- 2. This Statement, which is the responsibility of Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Figures for the quarter ended 30 September 2022, half year ended 30 September 2022 and year to date 31 March 2023 have been reviewed and audited respectively by M S K A and Associates, Chartered Accountants and S N Khetan & Associates, Chartered Accountants.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of the joint operations listed in Attachment A.
- 5. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review reports on the financial information of the joint operations as mentioned in paragraph 7, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other

Chartered Accountants 4th Floor, Duckback House, 41, Shakespeare Sarani, Kolkata - 700017, INDIA Office: +91 33 6766 1600 Agarwal Lodha & Co. Chartered Accountants 56, Metcalf Tower 1st Floor, Metcalfe Street Kolkata- 700013, WB, India E-mail: vikram@alnco.in

recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

- 6. We draw attention to the following matters to the unaudited standalone financial results
 - i. Note 4 of the unaudited standalone financial results which states that there are ongoing arbitration proceedings and uncertainty on recoverability in respect of the Company's share of unbilled revenue, trade receivables and other assets aggregating to Rs. 662.58 lacs (Rs. 662.58 lacs as at 30 June 2023) in respect of a joint operation with one customer, wherein the underlying projects have been completed but are currently under litigation. Hence, as represented to us, the management of a joint operation have initiated arbitration proceedings for recovery of dues. Since the matter is currently sub judice no reliable estimates can be made.
 - ii. Note 4 of the unaudited standalone financial results which states that there are uncertainties on recoverability of trade receivables and retention receivables aggregating Rs. 246.60 lacs (Rs. 246.60 lacs as at 30 June 2023) by the Company in respect of certain completed construction contract with one customer. Hence, as represented to us, the management has initiated arbitration proceedings for recovery of dues. Since the matter is currently sub judice no reliable estimates can be made.

Our conclusion is not modified in respect of these matters.

7. We did not review the interim financial results of Six (6) joint operations included in the unaudited standalone financial results of the Company, whose results reflect Company's share of total assets of Rs. 1,635.69 lacs as at September 30, 2023 and total revenues of Rs. 960.06 lacs and Rs. 2,932.06 lacs, total net profit after tax of Rs. 65.25 lacs and Rs. 157.04 lacs and total comprehensive income of Rs. 65.25 lacs and Rs. 157.04 lacs for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 respectively, and cash flows (net) of Rs. (52.13) lacs for the period from April 1, 2023 to September 30, 2023, as considered in the respective unaudited standalone financial results of the entities included in the Company. The interim financial results of these joint operations have been reviewed by the other auditors whose reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter.

8. The unaudited standalone financial results include the interim financial results of twenty-four (24) joint operations, which have not been reviewed by their auditors and are certified by the management, whose results reflect Company's share of total assets of Rs. 4,886.13 lacs as at September 30, 2023 and total revenue of Rs. 1,486.11 lacs and Rs. 3,444.28 lacs, total net profit after tax of Rs. 38.26 lacs and Rs. 148.79 lacs and total comprehensive income of Rs. 38.26 lacs and Rs. 148.79 lacs for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 respectively, and cash flows (net) of Rs. (121.81) lacs for the period from April 1, 2023 to September 30, 2023 as considered in the respective unaudited standalone financial results of

Chartered Accountants 4th Floor, Duckback House, 41, Shakespeare Sarani, Kolkata - 700017, INDIA Office: +91 33 6766 1600

Agarwal Lodha & Co. **Chartered Accountants** 56, Metcalf Tower 1st Floor, Metcalfe Street Kolkata-700013, WB, India E-mail: vikram@alnco.in

the entities included in the Company. According to the information and explanations given to us by the Management, these interim financial results are not material to the Company.

Our conclusion is not modified in respect of the above matter.

For M S K A & Associates **Chartered Accountants**

ICAI Firm Registration Number: 105047W

DIPAK

Digitally signed by DIPAK JAISWAL JAISWAL Date: 2023.11.08 13:32:22 +05'30'

Dipak Jaiswal Partner

Membership No.:063682 UDIN:23063682BGXVXU5595

Place: Kolkata

Date: November 08, 2023

For Agarwal Lodha & Co **Chartered Accountants**

ICAI Firm Registration Number: 330395E Digitally signed by Vikram Agarwal
DN: c=IN, o=Personal, title=1501,
pseudonym=16464644074761EFIVEkHU30Pilig9,
2.5.4.20=455f164f16csas25fad2d37e93a18191b6413466
25474ab 1b7a64816 re23266b, postaCode=71120;
steWest Bengal.

1640d8baf16089b876618a987d37, cn=Vikram Agarwal Date: 2023.11.08 14:00:46 +05'30'

Vikram

Agarwal Vikram Agarwal

Partner

Membership No.: 303354 UDIN:23303354BGTWLI3196

Place: Kolkata

Date: November 08, 2023

Chartered Accountants 4th Floor, Duckback House, 41, Shakespeare Sarani, Kolkata - 700017, INDIA Office: +91 33 6766 1600 Agarwal Lodha & Co. Chartered Accountants 56, Metcalf Tower 1st Floor, Metcalfe Street Kolkata- 700013, WB, India E-mail: vikram@alnco.in

Attachment A: List of Joint Operations

Sl. No.	List of Entities
	Joint Operations
1	GPT-CVCC-SLDN(JV)
2	GPT-Madhava (JV)
3	GPT-GVV (JV)
4	GPT-TRIBENI(JV)
5	GEO Foundation & Structures Pvt. Ltd. & GPT Infraprojects LTD. (JV)
6	GPT - RANHILL (JV)
7	JMC - GPT (JV)
8	GPT - SMC (JV)
9	GPT Rahee JV
10	GPT-Freyssinet (JV)
11	GPT - BALAJI (JV)
12	GPT - BHARTIA JV
13	HARI-GPT (JV)
14	G R (JV)
15	GPT-GEO (JV)
16	GPT - BALAJI-RAWATS (JV)
17	Premco-GPT - JV
18	GPT-SKY (JV)
19	GPT-ABCI (JV)
20	GPT-SSPL(JV)
21	NCDC-GPT(JV)
22	GPT-MBPL(JV)
23	GPT-ISC Projects (JV)
24	Tribeni GPT JV
25	Galvano GPT JV
26	GBB JV
27	RG JV
28	GPT-GSM (JV)
29	Rahee-GPT(JV)
30	GPT GC JV

GPT INFRAPROJECTS LIMITED



Registered Office: GPT Centre, JC - 25, Sector - III, Salt Lake, Kolkata - 700 106, India CIN - L20103WB1980PLC032872, Website: www.gptinfra.in, Email: gil.cosec@gptgroup.co.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(₹ in lakhs)

	(Quarter Ended		Half Yea	r Ended	Year Ended
Particulars :		30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
Income from operations						
Revenue from operations	22,166.36	23,430.19	14,941.72	45,596.55	33,725.21	79,001.83
Other Income	282.32	522.14	114.26	804.46	214.30	716.4
Total revenue (I)	22,448.68	23,952.33	15,055.98	46,401.01	33,939.51	79,718.2
Expenses						
Cost of materials consumed						
- Raw Materials	842.66	1,048.87	1,273.30	1,891.53	2,944.23	6,551.2
- Materials for construction / other contracts	6,687.21	7,035.59	4,504.20	13,722.80	10,538.63	24,188.2
Changes in inventories of finished goods, stock-in-trade and work-						
in-progress	130.60	(181.88)	(75.46)	(51.28)	(723.25)	(878.8
Payment to sub-contractors	8,231.27	8,790.76	4,190.54	17,022.03	10,431.89	26,156.0
Employee benefits expense	1,151.77	1,069.74	963.29	2,221.51	1,967.94	3,968.3
Finance costs	799.39	850.67	922.22	1,650.06	1,796.48	3,679.2
Depreciation and amortisation expense	396.00	329.45	332.66	725.45	686.39	1,307.2
Other expenses	2,686.95	2,935.94	2,136.38	5,622.89	4,377.62	10,095.2
Total expenses (II)	20,925.85	21,879.14	14,247.13	42,804.99	32,019.93	75,066.8
Profit before taxes [(III) = (I-II)]	1,522.83	2,073.19	808.85	3,596.02	1,919.58	4,651.4
Tax expenses	·				·	
Current tax (including income tax for earlier years)	367.40	504.61	226.47	872.01	523.65	1,254.7
Deferred tax expenses / (credit)	16.40	10.48	0.08	26.88	(17.67)	(60.1
Total tax expenses (IV)	383.80	515.09	226.55	898.89	505.98	1,194.6
Profit after taxes [(V) = (III) - (IV)]	1,139.03	1,558.10	582.30	2,697.13	1,413.60	3,456.7
Other Comprehensive (expense) / Income not to be reclassified to						
profit or loss in subsequent periods (net of tax) (VI)	-	-	-	-	-	1.3
Total Comprehensive Income [(VII) = (V) + (VI)]	1,139.03	1,558.10	582.30	2,697.13	1,413.60	3,458.1
Paid-up equity share capital of face value of ₹ 10/- each	5,817.20	5,817.20	2,908.60	5,817.20	2,908.60	5,817.2
Other equity		·				19,149.6
Earnings per equity share (nominal value of ₹ 10/- each)						
Basic and Diluted *(Not Annualised)	1.96*	2.68*	1.00*	4.64*	2.43*	5.9
,		00				5.7





DWARIKA Digitally signed by DWARIKA PRASAD PRASAD TANTIA Date: 2023.11.08 13:21:49 +05'30'

(₹ in lakhs)

Sta	ndalone Statement of Assets and Liabilities.		(₹ in lakhs)
		As at	As at
P	articulars	30.09.2023	31.03.2023
		Reviewed	Audited
	ASSETS		
A)	NON-CURRENT ASSETS		
,	a) Property, plant and equipments	6,914.80	6,522.47
	b) Right of use assets	578.36	775.40
	c) Capital work-in-progress	185.39	737.16
	· · · · · · · · · · · · · · · · · · ·		4.02
	d) Other Intangible assets	4.02	
	e) Contract assets	932.95	1,361.92
	f) Financial assets	1,004,44	4 720 04
	(i) Investments	4,991.61	4,730.86
	(ii) Investment in a Joint Venture	2,135.60	2,135.60
	(iii) Trade receivables	38.35	438.04
	(iv) Loans	472.01	480.27
	(v) Other financial assets	1,171.56	2,086.62
	g) Other non current assets	1,691.34	1,803.57
	Total Non-Current Assets (A) 19,115.99	21,075.93
B)	CURRENT ASSETS		
•	a) Inventories	11,141.33	9,434.66
	b) Contract assets	28,212.55	34,284.52
	c) Financial assets	,	
	(i) Trade receivables	3,271.54	3,373.43
	(ii) Cash and cash equivalents	235.08	605.43
	(iii) Bank balances other than (ii) above	1	1,895.19
		2,567.41	
	(iv) Loans	227.35	169.70
	(v) Other financial assets	6,453.82	1,083.47
	d) Other current assets	1,787.37	1,412.56
	Total Current Assets (· _ ·	52,258.96
	Total Assets (A+	B) 73,012.44	73,334.89
	EQUITY AND LIABILITIES		
C)	EQUITY		
	a) Equity share capital	5,817.20	5,817.20
	b) Other equity	20,974.24	19,149.67
	Total Equity (26,791.44	24,966.87
	LIABILITIES		
D)	NON-CURRENT LIABILITIES		
•	a) Contract liabilities	2,117.57	2,458.07
	b) Financial liabilities		
	(i) Borrowings	3,500.30	3,674.53
	(ii) Lease liability	289.91	627.57
	(iii) Trade payables	207.71	027.57
	• • •		
	- Total outstanding dues of micro enterprises and small		
	enterprises	-	-
	 Total outstanding dues of creditors other than micro 		
	enterprises and small enterprises	843.74	681.77
	c) Long term provisions	524.93	521.43
	d) Deferred tax liabilities	119.45	93.02
	Total Non-Current Liabilities (7 ,395.90	8,056.39
E)	CURRENT LIABILITIES		
	a) Contract liabilities	2,295.48	1,999.53
	b) Financial liabilities	1	,
	(i) Borrowings	20,022.63	20,125.34
	(ii) Lease liability	181.32	154.12
	(iii) Trade payables	101.32	154.12
	- Total outstanding dues of micro enterprises and small		
	enterprises	1	
	 Total outstanding dues of creditors other than micro 		
	enterprises and small enterprises	15,010.58	16,759.85
	(iv) Other current financial liabilities	914.69	758.17
	c) Short term provisions	260.56	239.39
	d) Other current liabilities	139.84	275.23
	Total Current Liabilities (40,311.63
	Total Liabilities (F = D+	· —	48,368.02
	Total Equity and Liabilities (C+		73,334.89
	Total Equity and Elabilities (C+	7 73,012.44	1 , 3, 334.07







(₹ in lakhs)

For Half Year For Heap Year For Half Year For Half Year For Heap Year For Half Year For Half Year For Half Year For Half Year For Heap Year For Half Yea				(₹ in lakhs)
Particulars 30.09.2023 30.09.2022 Reviewed Revi			For Half Year	For Half Year
Reviewed Reviewed Reviewed Reviewed Reviewed Reviewed Reviewed Reviewed Reviewed A. Cash Flow from Operating Activities S. 1,919.58 Adjustment for : S. 1,919.58 Reviewed Revie			Ended	Ended
A. Cash Flow from Operating Activities 3,596.02 1,919.58 Profit before tax 3,596.02 1,919.58 Adjustment for : Depreciation & amortization expenses 725.45 686.39 Interest income on deposits from Banks / loans, advances etc. (492.64) (83.38) Dividend income on investment in subsidiary / joint venture company (49.40) (87.80) Unspent tabilities / provisions no longer required written back (170.81) (8.31) Unbilled revenue written off - 199.12 Provision for / (Reversal of) expected credit loss 5.81.81 (21.26) Loss on foreign exchange fluctuations 21.60 60.57 Interest expenses 1,560.06 1,796.65 Decrease in Great experience 5,281.49 4,464.52 Decrease in Trade receivables 5,281.49 4,464.52 (Increase) in Other financial assets (4,205.71) (88.89) (Increase) in Interest in Contract liabilities (1,357.60) (1,357.60) (Decrease) / Increase in Trade payables (1,357.60) (1,357.60) (Increase) in Interest in Contract liabilities (1,257.60) <th>Particulars</th> <th></th> <th>30.09.2023</th> <th>30.09.2022</th>	Particulars		30.09.2023	30.09.2022
Refit before tax 3,596.02 1,919.58			Reviewed	Reviewed
Refit before tax 3,596.02 1,919.58	A. Cash Flow from Operating Activities			
Adjustment for : Depreciation & amortization expenses (clain)/Loss on sale / discard of fixed assets (net) Interest income on deposits from Banks / loans, advances etc. Dividend income on investment in subsidiary / joint venture company Unspent liabilities / provisions no longer required written back Unsplut delibilities / provisions no longer required written back Unbilled revenue written off Provision for / (Reversal of) expected credit loss Unspent liabilities / provisions no longer required written back Unbilled revenue written off Provision for / (Reversal of) expected credit loss Loss on foreign exchange fluctuations Interest expenses Operating Profit before working capital changes Operating Interess in Contract liabilities (Increase) in Other industriation (Increase) in Other industriation (Increase) in Increase in Other actsests (Increase) in Increase in Contract liabilities (Increase) / (Increase) in Trade payables (Increase) / (Increase) in Other liabilities (Increase) / (Increase) in Trade payables (Increase) / (Increase) in Trade payables (Increase) / (Increase)			3,596.02	1,919,58
Depreciation & amortization expenses 725,45 686,39 (Gain)/Loss on sale / discard of fixed assets (net) (75,60) 3.45 Interest income on deposits from Banks / Ioans, advances etc. 492,644 (83,38) Dividend income on investment in subsidiary / joint venture company (49,40) (49,40) (87,80) Unspent liabilities / provisions no longer required written back 199,12 Frovision for / (Reversal of) expected credit los 199,12 70,000 199,12 1			,,,,,,,,,,	,
Gain / Loss on sale / discard of fixed assets (net) (57.60) 3.45 Interest income on deposits from Banks / loans, advances etc. (492.64) (83.38) Dividend income on investment in subsidiary / joint venture company (49.40) (83.38) Unspent liabilities / provisions no longer required written back (170.81) (8.63) Unspent liabilities / provisions no longer required written back (170.81) (8.63) Unspent liabilities / provisions no longer required written back (170.81) (8.63) Unspent liabilities / provisions no longer required written back (170.81) (8.63) Unspent liabilities / provisions no longer required written back (170.81) (8.63) Unspent liabilities / provisions no longer required written back (170.81) (8.63) Unspent liabilities / provisions (170.60) (170.60) Decrease in Chareage in Liability (170.60) (170.60) (170.60) (Increase) in Other financial assets (4.70.71) (88.89) (Increase) / Decrease in Other assets (4.70.71) (88.89) (Increase) / Decrease in Contract liabilities (170.60) (170.60) (170.60) (Decrease) / Increase in Tade payables (1.757.60) (269.79) Increase / Decrease / (Decrease) in Financial liabilities (170.60) (170.60) (170.60) (Decrease) in Other liabilities (170.60) (170.60) (170.60) (Decrease) in Other liabilities (170.60) (170.60) (170.60) (170.60) (Decrease) in Other liabilities (170.60) (170.60) (170.60) (170.60) (Decrease) in Other liabilities (170.60) (170.60) (170.60) (170.60) (170.60) (Decrease) in Other liabilities (170.60)	•		725.45	(0/ 20
Interest income on deposits from Banks / Ioans, advances etc. (492,64) (83.38) Dividend income on investment in subsidiary / joint venture company (49.40) (87.80) Unspent liabilities / provisions no longer required written back (170.31) (3.63.31) Unbilled revenue written off - 199.12 Provision for / (Reversal of) expected credit loss 5.88.11 (21.60) Loss on foreign exchange fluctuations 1,650.06 60.57 Interest expenses 1,650.06 60.57 Decrease / (Increase) in Contract assets 6,500.94 (1,498.24) Decrease in Trade receivables (40.05.71) (88.89) (Increase) in Other financial assets (4,005.71) (88.89) (Increase) in Interest in Inventories (4,05.71) (88.89) (Increase) / Increase in Contract liabilities (1,706.67) (83.31) (Decrease) / Increase in Trade payables (1,706.67) (48.75) (Increase) in Other liabilities (1,757.06) (269.79) (Increase) in Provisions (24.67) 22.71 Cash Generated from operations (24.60) (26.00)	·			
Dividend income on investment in subsidiary / joint venture company (49, 40) (87, 80) (87, 80) (170, 81) (8.6.5) (170, 81) (8.6.5) (170, 81) (8.6.5) (170, 81) (8.6.5) (170, 81) (8.6.5) (170, 81) (8.6.5) (170, 81) (8.6.5) (170, 81) (8.6.5) (170, 81) (8.6.5) (170, 81) (8.6.5) (170, 81) (170,	[` '		, ,	
Unspent liabilities / provisions no longer required written back Unbilled revenue written off 199.12 Loss on foreign exchange fluctuations Interest expenses Interest expenses Increase / (Increase) in Contract assets Decrease / (Increase) in Contract assets Decrease in Trade receivables (Increase) in Other financial assets (Increase) in Other financial assets (Increase) in Other financial assets (Increase) / Decrease in Trade payables (Increase) / Increase in Trade payables (Increas	· · · · · · · · · · · · · · · · · · ·		, ,	` ′
Unbilled revenue written off Provision for / (Reversal of) expected credit loss Loss on foreign exchange fluctuations 21.60 60.57 Interest expenses Operating Profit before working capital changes Decrease / (Increase) in Contract assets Decrease in Trade receivables (Increase) in Other financinal assets (Increase) in Other financinal assets (Increase) in Other financing Activities (Decrease) / Increase in Trade payables (Increase) in Inventories (Increase			, ,	, ,
Provision for / (Reversal of) expected credit loss 21.60 60.57	· · · · · · · · · · · · · · · · · · ·		(170.81)	
Loss on foreign exchange fluctuations 21.60 60.57 Interest expenses 1,650.06 1,796.48 Decrease / (Increase) in Contract assets 5,281.49 4,464.52 Decrease / (Increase) in Contract assets 6,500.94 (1,498.24) Decrease in Trade receivables 383.58 1,538.97 (Increase) in Other financial assets (4,205.71) (488.89) (Increase) in Inventories (1,706.67) (861.33) (Increase) in Inventories (1,706.67) (861.33) (Increase) in Inventories (1,706.67) (861.33) (Increase) / Increase in Contract liabilities (44.55) 743.64 (Decrease) / Increase in Trade payables (1,357.06) (269.79) Increase / (Decrease) in Financial liabilities (14.64) (206.21) (Decrease) / Increase in Trade payables (1,357.06) (269.79) (Increase in Provisions 24.67 23.71 (Zash Generated from operations 24.67 23.71 Cash Generated from operations (499.28) (590.63) Net Cash flow from Operating Activities (999.28) (590.63) Net Cash flow from Investing Activities (71.37) (149.88) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Investment in subsidiary company (226.00) (1,163.91) Interest received (12.60) (1,1				
Interest expenses	, , ,			, ,
Decrease / (Increase) in Contract assets	1			
Decrease / (Increase) in Contract assets 6,500.94 (1,498.24) Decrease in Trade receivables 383.58 1,538.97 (Increase) in Other financial assets (4,205.71) (88.89) (Increase) / Increase in Other assets (435.31) 132.59 (Increase) / Increase in Contract liabilities (1,706.67) (861.33) (Decrease) / Increase in Trade payables (1,357.06) (269.79) Increase / (Decrease) in Financial liabilities (19.74.64) (206.21) Increase in Provisions (142.64) (206.21) Increase in Provisions (44.96.21 3,898.00 Taxes paid (net of tax refund) (699.28) (550.63) Net Cash Flow from Investing Activities (44.59.74) (436.54) Investment in subsidiaries and employees (net of repayments) (71.37) (149.88) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Investment in margin money deposits (461.97) (132.66) Net Cash Flow from Investing Activities (461.97) (132.66) Investment in margin money deposits (461.97) (132.66) Net Cash (used in) Investing Activities (8) (1,012.57) (1,653.37) C. Cash Flow from Financing Activities (8) (1,012.57) (1,653.37) Long Term Borrowings received (753.46) (634.14) Proceeds from / (Repayment of) Cash Credit (Net) (10.84 (312.57) Proceeds from short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (26.43) (310.46) (69.71) Interest paid on lease liability (26.43) (370.35) (14.88.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,88.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,88.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,88.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,88.97)	·			-
Decrease in Trade receivables 383.58 1,538.97 (Increase) in Other financial assets (4,205.71) (88.89) (Increase) in Other financial assets (4,205.71) (88.89) (Increase) in Inventories (4,35.31) 132.59 (Increase) in Inventories (1,706.67) (861.33) (Decrease) / Increase in Contract liabilities (44.55) 743.64 (Decrease) / Increase in Trade payables (1,357.06) (269.79) Increase / (Decrease) in Financial liabilities (19.74) (80.97) (Decrease) in Other liabilities (142.64) (206.21) Increase in Provisions (142.64) (206.21) Increase in Provisions (4,496.21 3,898.00 Taxes paid (net of tax refund) (699.28) (550.63) Net Cash flow from Operating Activities (447.22) (346.54) Loans given to subsidiaries and employees (net of repayments) (71.37) (149.88) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Investment in subsidiary company (226.00) (1,163.91) Interest received (124.60 57.96 Dividend received (461.97) (132.66) Net Cash (used in) Investing Activities (8) (1,012.57) (1,653.37) Long Term Borrowings received (461.97) (132.66) Long Term Borrowings repaid (753.46) (634.14) Proceeds from horrowings (14,213.40) (17,829.61) Proceeds from hort term borrowings (14,213.40) (17,829.61) Dividend paid (872.47) (436.10) (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (1,668.39) (1,828.97) (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (1,668.39) (1,828.97) (1,668.39) (1,828.97) (1,668.39) (1,828.97) (1,668.39) (1,828.97) (1,668.39) (1,828.97) (1,668.39) (1,828.97) (1,668.39) (1,828.97) (1,668.39) (1,828.97) (1,668.39) (1,828.97) (1,668.39) (1,828.97) (1,668.39) (1,828.97) (1,668.39) (1,828.97) (1,668	1			
(Increase) in Other financial assets (Increase) / Decrease in Other assets (Increase) / Increase in Inventories (Increase) / Increase in Inventories (Increase) / Increase in Contract liabilities (Decrease) / Increase in Trade payables (Increase) in Other liabilities (Decrease) / Increase in Trade payables (Increase) in Other liabilities (Decrease) in Other liabilities (Increase) in Other liabilities (Increase in Provisions (Decrease) in Other liabilities (Increase in Provisions (Increase in Revisions (Increase in Provisions (Increase in Provisions (Increase in Provisions (Increase in Increase in Inc			· ·	
(Increase) / Decrease in Other assets (435.31) 132.59 (Increase) In Inventories (1,706.67) (861.33) (Decrease) / Increase in Contract liabilities (44.55) 743.64 (Decrease) / Increase in Trade payables (1,357.06) (269.79) Increase / (Decrease) in Financial liabilities 197.47 (80.97) (Decrease) in Other liabilities 197.47 (80.97) (Decrease) in Other liabilities 197.47 (80.97) (Decrease) in Other liabilities (142.64) (206.21) Increase in Provisions 24.67 23.71 Cash Generated from operations 4,496.21 3,898.00 Taxes paid (net of tax refund) (699.28) (550.63) Net Cash flow from Operating Activities (A) 3,796.93 3,347.37 B. Cash Flow from Investing Activities (A) (71.37) (149.88) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) (71.37) (149.88) Investment in subsidiary company (226.00) (1,163.91) Interest received 124.60 57.96 Dividend received 49.39				-
(Increase) in Inventories (1,706.67) (861.33) (Decrease) / Increase in Contract liabilities (269.79) Increase in Trade payables (1,357.06) (269.79) Increase in Trade payables (1,357.06) (269.79) Increase in Provisions (142.64) (206.21) Increase in Provisions (142.64) (206.21) Increase in Provisions (24.67) (23.71) (23.71) (23.76) (269.28) (269	[
(Decrease) / Increase in Contract liabilities (Decrease) / Increase in Trade payables (1,357.06) (269.79) (1,357.06) (269.79) (1,357.06) (269.79) (1,357.06) (269.79) (1,357.06) (269.79) (1,357.06) (269.79) (1,357.06) (269.79) (1,357.06) (269.79) (1,357.06) (269.79) (1,357.06) (269.79) (1,357.06) (269.79) (1,371.47) (260.21) ((Increase) / Decrease in Other assets		` '	
(Decrease) / Increase in Trade payables Increase / (Decrease) in Financial liabilities (Decrease) in Other liabilities (Decrease) in Other liabilities (Decrease) in Other liabilities (Decrease) in Other liabilities (Decrease) in Provisions (Decre	(Increase) in Inventories		(1,706.67)	, ,
Increase / (Decrease) in Financial liabilities	(Decrease) / Increase in Contract liabilities		(44.55)	
(Decrease) in Other liabilities (142.64) (206.21) Increase in Provisions 24.67 23.71 24.67 23.71 24.67 23.71 24.67 23.71 3,898.00 (699.28) (550.63) (699.28) (550.63) (699.28) (550.63) (699.28) (550.63) (699.28) (550.63) (699.28) (550.63) (699.28) (550.63) (699.28) (550.63) (699.28) (550.63) (699.28) (550.63) (699.28) (550.63) (699.28) (550.63) (699.28) (550.63) (71.37) (149.88) (142.89)	1			, ,
Increase in Provisions	Increase / (Decrease) in Financial liabilities			, ,
Cash Generated from operations 4,496.21 3,898.00 Taxes paid (net of tax refund) (699.28) (550.63) Net Cash flow from Operating Activities (A) 3,796.93 3,347.37 B. Cash Flow from Investing Activities (Considering Activities) (C71.37) (149.88) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) (226.00) (1,163.91) Investment in subsidiary company (226.00) (1,163.91) Investment in subsidiary company (226.00) (1,163.91) Investment in margin money deposits (461.97) (132.66) Net Cash (used in) Investing Activities (B) (1,012.57) (1,653.37) C. Cash Flow from Financing Activities (B) (1,012.57) (1,653.37) Long Term Borrowings received 847.88 353.90 (35.90) Long Term Borrowings received 847.88 353.90 (36.4.14) Proceeds from /(Repayment of) Cash Credit (Net) 10.84 (312.57) Proceeds from short term borrowings (14,213.40) (17,829.61) Repayment of short term borrowings (14,213.40) (17,829.61)	(Decrease) in Other liabilities		` '	, ,
Taxes paid (net of tax refund) Net Cash flow from Operating Activities (Loans given) to subsidiaries and employees (net of repayments) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Investment in subsidiary company Interest received Dividend received Investment in margin money deposits Net Cash (used in) Investing Activities C. Cash Flow from Financing Activities Long Term Borrowings received Proceeds from / (Repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of short term borrowings Repayment of lease liability Interest paid on lease liability Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Cash and cash equivalents at the beginning of the year	Increase in Provisions		24.67	23.71
Net Cash Flow from Operating Activities (Loans given) to subsidiaries and employees (net of repayments) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Investment in subsidiary company Interest received Dividend received Investment in margin money deposits Net Cash (used in) Investing Activities C. Cash Flow from Financing Activities Long Term Borrowings received Proceeds from / (Repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of lease liability Interest paid on lease liability Net Cash (used in) Financing Activities (C) (3,154.71) (1,683.97) Net Cash (used in) Financing Activities (C) (3,70.35) (145.42) Cash and cash equivalents at the beginning of the year	Cash Generated from operations		4,496.21	3,898.00
B. Cash Flow from Investing Activities (Loans given) to subsidiaries and employees (net of repayments) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Investment in subsidiary company Interest received Dividend received Dividend received Dividend received Investment in margin money deposits Net Cash (used in) Investing Activities Long Term Borrowings received Long Term Borrowings repaid Proceeds from /(Repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of short term borrowings Repayment of lease liability Dividend paid Interest paid on lease liability Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Cash and cash equivalents at the beginning of the year	Taxes paid (net of tax refund)		(699.28)	(550.63)
(Loans given) to subsidiaries and employees (net of repayments) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Investment in subsidiary company Interest received Dividend received Investment in margin money deposits Net Cash (used in) Investing Activities C. Cash Flow from Financing Activities Long Term Borrowings received Long Term Borrowings repaid Proceeds from /(Repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Principle repayment of lease liability Interest paid on lease liability Net Cash (used in) Financing Activities (C) Net Cash and cash equivalents at the beginning of the year (71.37) (149.88) (441.272) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (1,63.91) (1,63.91) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37)	Net Cash flow from Operating Activities	(A)	3,796.93	3,347.37
(Loans given) to subsidiaries and employees (net of repayments) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Investment in subsidiary company Interest received Dividend received Investment in margin money deposits Net Cash (used in) Investing Activities C. Cash Flow from Financing Activities Long Term Borrowings received Long Term Borrowings repaid Proceeds from /(Repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Principle repayment of lease liability Interest paid on lease liability Net Cash (used in) Financing Activities (C) Net Cash and cash equivalents at the beginning of the year (71.37) (149.88) (441.272) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (427.22) (346.54) (1,63.91) (1,63.91) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37) (1,653.37)	B. Cash Flow from Investing Activities			
Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Investment in subsidiary company Interest received Dividend received Dividend received Investment in margin money deposits Net Cash (used in) Investing Activities Long Term Borrowings received Long Term Borrowings received Long Term Borrowings received Long Term Borrowings repaid Proceeds from /(Repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of short term borrowings Principle repayment of lease liability Interest paid on lease liability Dividend paid Interest paid Net Cash (used in) Financing Activities (C) Net Cash and cash equivalents at the beginning of the year (346.54) (226.00) (1,163.91) 124.60 57.96 (4461.97) (132.66) (461.97) (132.66) (461.97) (132.66) (461.97) (132.66) (461.97) (1,653.37)	<u> </u>		(71.37)	(149.88)
capital work in progress) (net of realisation on sales) Investment in subsidiary company Interest received Dividend received Dividend received Investment in margin money deposits Net Cash (used in) Investing Activities C. Cash Flow from Financing Activities Long Term Borrowings received Long Term Borrowings repaid Proceeds from /(Repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of lease liability Interest paid on lease liability Dividend paid Interest paid Net Cash (used in) Financing Activities (C) (3,154.71) (1,63.91) (1,163.91) (1,643.91) (1,653.37) (1,	Purchase of property, plant and equipment and intangible assets (including		(427.22)	(346.54)
Investment in subsidiary company (226.00) (1,163.91) Interest received 124.60 57.96 Dividend received 49.39 81.66 Investment in margin money deposits (461.97) (132.66) Net Cash (used in) Investing Activities (B) (1,012.57) (1,653.37) C. Cash Flow from Financing Activities (B) (1,012.57) (1,653.37) C. Cash Flow from Financing Activities (B) (1,012.57) (1,653.37) C. Cash Flow from Financing Activities (B) (1,012.57) (1,653.37) Long Term Borrowings received 847.88 353.90 Long Term Borrowings repaid (753.46) (634.14) Proceeds from /(Repayment of) Cash Credit (Net) 10.84 (312.57) Proceeds from short term borrowings 13,831.18 18,955.37 Repayment of short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (310.46) (69.71) Interest paid on lease liability (26.43) (37.59) Dividend paid (872.47) (436.10) Interest paid (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Increase in Cash and Cash Equivalents (A+B+C) (370.35) (145.42) Cash and cash equivalents at the beginning of the year 605.43 264.42	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		<u> </u>	, ,
Interest received	1		(226.00)	(1,163.91)
Investment in margin money deposits	Interest received		124.60	57.96
Net Cash (used in) Investing Activities (B) (1,012.57) (1,653.37) C. Cash Flow from Financing Activities 847.88 353.90 Long Term Borrowings received 847.88 353.90 Long Term Borrowings repaid (753.46) (634.14) Proceeds from /(Repayment of) Cash Credit (Net) 10.84 (312.57) Proceeds from short term borrowings 13,831.18 18,955.37 Repayment of short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (310.46) (69.71) Interest paid on lease liability (26.43) (37.59) Dividend paid (872.47) (436.10) Interest paid (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Increase in Cash and Cash Equivalents (A+B+C) (370.35) (145.42) Cash and cash equivalents at the beginning of the year 605.43 264.42	Dividend received		49.39	81.66
C. Cash Flow from Financing Activities 847.88 353.90 Long Term Borrowings received (753.46) (634.14) Proceeds from / (Repayment of) Cash Credit (Net) 10.84 (312.57) Proceeds from short term borrowings 13,831.18 18,955.37 Repayment of short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (310.46) (69.71) Interest paid on lease liability (872.47) (436.10) Interest paid (872.47) (436.10) Interest paid (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Increase in Cash and Cash Equivalents (A+B+C) (370.35) (145.42) Cash and cash equivalents at the beginning of the year 605.43 264.42	Investment in margin money deposits		(461.97)	(132.66)
C. Cash Flow from Financing Activities 847.88 353.90 Long Term Borrowings received 847.88 353.90 Long Term Borrowings repaid (753.46) (634.14) Proceeds from /(Repayment of) Cash Credit (Net) 10.84 (312.57) Proceeds from short term borrowings 13,831.18 18,955.37 Repayment of short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (310.46) (69.71) Interest paid on lease liability (26.43) (37.59) Dividend paid (872.47) (436.10) Interest paid (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Increase in Cash and Cash Equivalents (A+B+C) (370.35) (145.42) Cash and cash equivalents at the beginning of the year 605.43 264.42	Net Cash (used in) Investing Activities	(B)	(1,012,57)	(1,653,37)
Long Term Borrowings received 847.88 353.90 Long Term Borrowings repaid (753.46) (634.14) Proceeds from / (Repayment of) Cash Credit (Net) 10.84 (312.57) Proceeds from short term borrowings 13,831.18 18,955.37 Repayment of short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (310.46) (69.71) Interest paid on lease liability (26.43) (37.59) Dividend paid (872.47) (436.10) Interest paid (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Increase in Cash and Cash Equivalents (A+B+C) (370.35) (145.42) Cash and cash equivalents at the beginning of the year 605.43 264.42	, , ,	. ,	, , ,	, , ,
Long Term Borrowings repaid (753.46) (634.14) Proceeds from /(Repayment of) Cash Credit (Net) 10.84 (312.57) Proceeds from short term borrowings 13,831.18 18,955.37 Repayment of short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (310.46) (69.71) Interest paid on lease liability (26.43) (37.59) Dividend paid (872.47) (436.10) Interest paid (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Increase in Cash and Cash Equivalents (A+B+C) (370.35) (145.42) Cash and cash equivalents at the beginning of the year			847 88	353 90
Proceeds from /(Repayment of) Cash Credit (Net) 10.84 (312.57) Proceeds from short term borrowings 13,831.18 18,955.37 Repayment of short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (310.46) (69.71) Interest paid on lease liability (26.43) (37.59) Dividend paid (872.47) (436.10) Interest paid (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Increase in Cash and Cash Equivalents (A+B+C) (370.35) (145.42) Cash and cash equivalents at the beginning of the year 605.43 264.42	•			
Proceeds from short term borrowings 13,831.18 18,955.37 Repayment of short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (310.46) (69.71) Interest paid on lease liability (26.43) (37.59) Dividend paid (872.47) (436.10) Interest paid (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Increase in Cash and Cash Equivalents (A+B+C) (370.35) (145.42) Cash and cash equivalents at the beginning of the year 605.43 264.42	- ·		, ,	, ,
Repayment of short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (310.46) (69.71) Interest paid on lease liability (26.43) (37.59) Dividend paid (872.47) (436.10) Interest paid (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Increase in Cash and Cash Equivalents (A+B+C) (370.35) (145.42) Cash and cash equivalents at the beginning of the year 605.43 264.42	1			, , ,
Principle repayment of lease liability (310.46) (69.71) Interest paid on lease liability (26.43) (37.59) Dividend paid (872.47) (436.10) Interest paid (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Increase in Cash and Cash Equivalents (A+B+C) (370.35) (145.42) Cash and cash equivalents at the beginning of the year 605.43 264.42	I ~			
Interest paid on lease liability (26.43) (37.59)			, , ,	
Dividend paid (872.47) (436.10) Interest paid (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Increase in Cash and Cash Equivalents (A+B+C) (370.35) (145.42) Cash and cash equivalents at the beginning of the year 605.43 264.42			` '	, ,
Interest paid (1,668.39) (1,828.97) Net Cash (used in) Financing Activities (C) (3,154.71) (1,839.42) Net Increase in Cash and Cash Equivalents (A+B+C) (370.35) (145.42) Cash and cash equivalents at the beginning of the year 605.43 264.42	l · · ·			
Net Cash (used in) Financing Activities(C)(3,154.71)(1,839.42)Net Increase in Cash and Cash Equivalents (A+B+C)(370.35)(145.42)Cash and cash equivalents at the beginning of the year605.43264.42	i ·			
Net Increase in Cash and Cash Equivalents (A+B+C) Cash and cash equivalents at the beginning of the year (370.35) (145.42) 605.43 264.42	· ·	(C)	1 1	
Cash and cash equivalents at the beginning of the year 605.43 264.42		`-'		
	• • • • • • • • • • • • • • • • • • • •			, ,
	_ · · · · · · · · · · · · · · · · · · ·			





Digitally signed by Vikram Agarwal
Dix: =W0, 0=Personal title=150;
pseudonym=jkdqefsalW7m3zRLEFWEkHU30Pilig9,
p

DWARIKA Digitally signed by DWARIKA PRASAD PRASAD TANTIA Date: 2023.11.08 13:22:18 +05'30'

Standalone Segment Revenue, Results, Assets & Liabilities

(₹ in lakhs)

	Quarter Ended Half Year Ended						
Particulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited	
1 Segment Revenue							
(a) Infrastructure	20,601.32	21,891.16	13,218.01	42,492.48	30,397.61	71,235.92	
(b) Concrete Sleeper	1,576.29	1,539.03	1,829.44	3,115.32	3,433.33	7,967.85	
(c) Unallocated	-	-				-	
Total	22,177.61	23,430.19	15,047.45	45,607.80	33,830.94	79,203.77	
Less: Inter - Segment Revenue	11.25	-	105.73	11.25	105.73	201.94	
Revenue from operations	22,166.36	23,430.19	14,941.72	45,596.55	33,725.21	79,001.83	
2 Segment Results	,		,	,	,	•	
Profit before Taxes & Finance Costs							
(a) Infrastructure	2,218.41	2,935.57	1,853.27	5,153.98	4,233.81	9,271.09	
(b) Concrete Sleeper	325.20	121.41	15.70	446.61	35.38	202.48	
Total	2,543.61	3,056.98	1,868.97	5,600.59	4,269.19	9,473.57	
Less: Unallocated expenditure net of Income	221.39	133.12	137.90	354.51	553.13	1,142.93	
·	2,322.22	2,923.86	1,731.07	5,246.08	3,716.06	8,330.64	
Less: Finance Costs	799.39	850.67	922.22	1,650.06	1,796.48	3,679.23	
Total Profit Before Taxes	1,522.83	2,073.19	808.85	3,596.02	1,919.58	4,651.41	
3 Segment Assets							
(a) Infrastructure	56,562.86	56,784.44	51,100.29	56,562.86	51,100.29	55,669.72	
(b) Concrete Sleeper	5,421.59	5,750.00	8,972.52	5,421.59	8,972.52	7,424.36	
(c) Unallocated	11,027.99	10,757.14	8,658.26	11,027.99	8,658.26	10,240.81	
Total	73,012.44	73,291.58	68,731.07	73,012.44	68,731.07	73,334.89	
4 Segment Liabilities							
(a) Infrastructure	19,699.85	20,284.37	16,765.49	19,699.85	16,765.49	20,373.92	
(b) Concrete Sleeper	1,468.06	968.20	1,564.94	1,468.06	1,564.94	2,357.73	
(c) Unallocated	25,053.09	25,514.02	26,897.08	25,053.09	26,897.08	25,636.37	
Total	46,221.00	46,766.59	45,227.51	46,221.00	45,227.51	48,368.02	

DIPAK JAISWAL

Digitally signed by DIPAK JAISWAL Date: 2023.11.08 13:38:24 +05'30'

DWARIKA PRASAD TANTIA
Digitally signed by DWARIKA PRASAD TANTIA
Date: 2023.11.08 13:22:32 +05'30'

- The above unaudited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 8, 2023. The said results have also been reviewed by the statutory auditors of the Company.
- 2 The above unaudited standalone results are also available on the Company's website www.gptinfra.in and on the stock exchange websites (www.bseindia.com and www.nseindia.com).
- 3 The Company is currently focused on Two Operating Segments: Infrastructure and Concrete Sleeper. The Operating Segments have been reported in the manner consistent with internal reporting provided to the Chief Operating Decision Maker.
- The statutory auditors of the Company have drawn emphasis of matter in their review report regarding; Uncertainty of recovery of the Company's share of unbilled revenue, trade receivables and other assets aggregating to ₹ 662.58 lakhs from one of its customer in joint operation and an amount of ₹ 246.60 lakhs from a customer of the Company. The underlying projects in both the above cases were completed in prior years and the management of the joint operation and of the Company have both initiated arbitration proceedings for the recovery of the aforesaid amounts. The management of the joint operation and the Company, based on their internal assessment, and backed by the legal opinion taken in the previous year and based on no further updates during the current period, believes that the outcome of the arbitration proceedings will be favourable for the Joint Operations and the Company in the respective matters, and hence, no provision is considered necessary in these unaudited standalone financial results.
- 5 The above results include effect of settlement of the arbitral awards which have been mutually settled between the Company's subsidiary (Jogbani Highway Private Limited) for Rs 5,937.12 Lakhs with the customer of the Company's subsidiary and Company's joint operation for Rs 1,177.93 Lakhs with its customer under the Vivad Se Vishwas II (Contractual Disputes) Settlement Scheme of the Government of India as already intimated to the Stock Exchanges on October 17, 2023.
- 6 The Board of Directors of the Company have declared Interim Dividend @10% i.e. ₹ 1.00 per Equity share. The record date for payment of interim dividend for shares in physical as well as in demat form has been fixed on 24th November 2023.
- 7 During the previous year, the Company has issued and alloted 2,90,86,000 equity shares of face value of ₹ 10 each as bonus shares in the proportion of one bonus equity share of face value of ₹ 10 each for every one equity share of face value of ₹ 10, by capitalising an amount of ₹ 2,908.60 lakhs from securities premium. The above changes are reflected in the Earnings per share (both basic and diluted) for all reporting periods.
- 8 There were no items in the nature of exceptional / discontinued operations during the respective periods/years reported above.
- 9 This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
- 10 Previous period's figures have been regrouped / rearranged wherever considered necessary to confirm to the current period's classification.

DIPAK

Digitally signed by DIPAK JAISWAL JAISWAL Date: 2023.11.08 13:39:03 +05'30'

For and on behalf of Board of Directors

Digitally signed by

DWARIKA PRASAD

DWARIKA PRASAD **TANTIA**

Date: 2023.11.08 13:23:00 +05'30'

TANTIA

D. P. Tantia Chairman DIN - 00001341

Place: Kolkata

Date: November 8, 2023

Chartered Accountants 4th Floor, Duckback House, 41, Shakespeare Sarani, Kolkata - 700017, INDIA Office: +91 33 6766 1600 Agarwal Lodha & Co Chartered Accountants 56, Metcalf Tower 1st Floor, Metcalfe Street Kolkata- 700013, WB, India E-mail: vikram@alnco.in

Independent Auditor's Review Report on Unaudited Consolidated financial results for the quarter and year to date of the Group pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors GPT Infraprojects Limited

- 1. We have reviewed the accompanying statement of consolidated unaudited financial results of GPT Infraprojects Limited ('the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax and total comprehensive income of its of its Thirty (30) joint operations and a joint venture for the quarter ended September 30, 2023 and the year to-date results for the period from April 1, 2023 to September 30, 2023 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations'). This statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Figures for the corresponding quarter ended 30 September 2022, half year ended 30 September 2022 and year to date 31 March 2023 have been reviewed and audited respectively by M S K A and Associates, Chartered Accountants and S N Khetan & Associates, Chartered Accountants.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. This Statement includes the results of the subsidiaries, a joint venture and joint operations listed in Attachment A.
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditor(s) referred to in paragraph 7 to 10 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of

Chartered Accountants 4th Floor, Duckback House, 41, Shakespeare Sarani, Kolkata - 700017, INDIA Office: +91 33 6766 1600 Agarwal Lodha & Co Chartered Accountants 56, Metcalf Tower 1st Floor, Metcalfe Street Kolkata- 700013, WB, India E-mail: vikram@alnco.in

the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

- 6. We draw attention to the following matters to the unaudited consolidated financial results.
 - i. Note 4 of the unaudited consolidated financial results which states that there are ongoing arbitration proceedings and uncertainty on recoverability in respect of the Holding Company's share of unbilled revenue, trade receivables and other assets aggregating to Rs.662.58 lacs (Rs 662.58 lacs as at 30 June 2023) in respect of one joint operations with one customer, wherein the underlying projects have been completed but are currently under litigation. Hence, as represented to us, the management of joint operation have initiated arbitration proceedings for recovery of dues. Since the matter is currently sub judice no reliable estimates can be made.
 - ii. Note 4 of the unaudited consolidated financial results which states that there are uncertainties on recoverability of trade receivables and retention receivables aggregating Rs 246.60 lacs (Rs 246.60 lacs as at 30 June 2023) by the Holding Company in respect of certain completed construction contract. Hence, as represented to us, the management has initiated arbitration proceedings for recovery of dues. Since the matter is currently sub judice no reliable estimates can be made.

Our conclusion is not modified in respect of these matters.

7. We did not review the interim financial results of Six (6) joint operations included in the unaudited standalone financial results of the entities included in the Group whose results reflect Group's share of total assets of Rs. 1,635.69 lacs as at September 30, 2023 and total revenues of Rs. 960.06 lacs and Rs. 2,932.06 lacs, total net profit after tax of Rs. 65.25 lacs and Rs. 157.04 lacs and total comprehensive income of Rs. 65.25 lacs and Rs. 157.04 lacs for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 respectively, and cash flows (net) of Rs. (52.13) lacs for the period from April 1, 2023 to September 30, 2023, as considered in the respective unaudited standalone financial results of the entities included in the Group. The interim financial results of these joint operations have been reviewed by other auditors whose reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter.

8. The unaudited consolidated financial results include the interim financial results of four (4) subsidiaries which have not been reviewed by their auditors and are certified by the management, whose interim financial results reflects Group's Share of total assets of Rs. 16,706.42 lacs as at September 30, 2023 and total revenue of Rs. 1,305.31 lacs and Rs. 1,539.91 lacs, total net profit after tax of Rs. 672.31 lacs and Rs. 410.47 lacs and total comprehensive income of Rs. 672.31 lacs and Rs. 410.47 lacs for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 respectively, and cash flows (net) of Rs. 21.95 lacs for the period from April 1, 2023 to September 30, 2023 as considered in the unaudited consolidated financial results. The unaudited consolidated financial results also include the Group's share of net Loss after tax of Rs. (16.71) lacs and (45.94) lacs and total comprehensive loss of Rs. (16.71) lacs and (45.94) lacs for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023

Chartered Accountants 4th Floor, Duckback House, 41, Shakespeare Sarani, Kolkata - 700017, INDIA Office: +91 33 6766 1600

Agarwal Lodha & Co **Chartered Accountants** 56, Metcalf Tower 1st Floor, Metcalfe Street Kolkata-700013, WB, India E-mail: vikram@alnco.in

respectively as considered in the unaudited consolidated financial results, in respect of a Joint Venture, based on their interim financial results which have not been reviewed by their auditors and are certified by the management. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of the above matter.

The unaudited consolidated financial results includes the interim financial results of twenty four (24) joint operations included in the unaudited standalone financial results of the entities included in the Group, which have not been reviewed by their auditors and are certified by the management, whose interim financial results reflects Group's share of total assets of Rs. 4,886.13 lacs as at September 30, 2023 and total revenue of Rs. 1486.11 lacs and Rs. 3,444.28 lacs, total net profit after tax of Rs. 38.26 lacs and Rs. 148.79 lacs and total comprehensive income of Rs. 38.26 lacs and Rs. 148.79 lacs for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 respectively, and cash flows (net) of Rs. (121.81) lacs for the period from April 1, 2023 to September 30, 2023 as considered in the respective unaudited standalone financial results of the entities included in the Group. According to the information and explanations given to us by the Management, these interim financial results are not material to the group.

Our conclusion is not modified in respect of the above matter.

For M S K A & Associates Chartered Accountants

ICAI Firm Registration Number: 105047W

DIPAK JAISWAL/

Digitally signed by **DIPAK JAISWAL** Date: 2023.11.08 13:34:35 +05'30'

Dipak Jaiswal Partner

Membership No.:063682 UDIN:23063682BGXVXV1008

Place: Kolkata

Date: November 08, 2023

For Agarwal Lodha & Co **Chartered Accountants**

ICAI Firm Registration Number: 330395E Digitally signed by Vikram Agarwal
DN: c=lN; o=Personal; title=1501;
pseudonym=jNdgefaMV7m32RLEFVEHU30Pilig9,
2.5.4.20=4551f64f0ceaac53fad2d37e93a18191b641366;
2.5.47ab1b7646f18ce32366b; postalCode=711202,
st=West Bengal;
serialNumber=0a0c68667fde8da7626fb5005330f70c7a9

61640d8baf16089b876618a987d37, cn=Vikram Agarwal Date: 2023.11.08 13:48:28 +05'30'

Vikram

Agarwal Vikram Agarwal

Partner

Membership No.: 303354 UDIN:23303354BGTWLI7911

Place: Kolkata

Date: November 08, 2023

Chartered Accountants 4th Floor, Duckback House, 41, Shakespeare Sarani, Kolkata - 700017, INDIA Office: +91 33 6766 1600 Agarwal Lodha & Co Chartered Accountants 56, Metcalf Tower 1st Floor, Metcalfe Street Kolkata- 700013, WB, India E-mail: vikram@alnco.in

Attachment A: List of Subsidiaries, a joint venture and joint operations

Sl. No.	List of Entities
51. 110.	
4	Subsidiaries GPT Concrete Products South Africa Limited
1	GPT Investments Private Limited, Mauritius
2	Jogbani Highway Private Limited
3	
4	RMS GPT GHANA LTD Joint venture
	GPT - Transnamib Concrete Sleepers (Pty.) Limited, Namibia
1	Joint Operations
4	
1	GPT-CVCC-SLDN(JV)
2	GPT-Madhava (JV)
3	GPT-GVV (JV)
4	GPT-TRIBENI(JV)
5	GEO Foudation & Structures Pvt. Ltd. & GPT Infraprojects LTD. (JV)
6	GPT - RANHILL (JV)
7	JMC - GPT (JV)
8	GPT - SMC (JV)
9	GPT Rahee JV
10	GPT-Freyssinet (JV)
11	GPT - BALAJI (JV)
12	GPT - BHARTIA JV
13	HARI-GPT (JV)
14	G R (JV)
15	GPT-GEO (JV)
16	GPT - BALAJI-RAWATS (JV)
17	Premco-GPT - JV
18	GPT-SKY (JV)
19	GPT-ABCI (JV)
20	GPT-SSPL(JV)
21	NCDC-GPT(JV)
22	GPT-MBPL(JV)
23	GPT-ISC Projects (JV)
24	Tribeni GPT JV
25	Galvano GPT JV
26	GBB JV
27	RG JV
28	GPT-GSM (JV)
29	Rahee-GPT(JV)
30	GPT GC JV

GPT INFRAPROJECTS LIMITED



Registered Office: GPT Centre, JC - 25, Sector - III, Salt Lake, Kolkata - 700 106, West Bengal, India CIN - L20103WB1980PLC032872, Website: www.gptinfra.in, Email: gil.cosec@gptgroup.co.in

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2023

(₹ in lakhs)

	I	Quarter Ended	1	Half Vo	ar Ended	Year Ended
D = m4 t = = m =						
Particulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
Income from operations						
Revenue from operations	23,362.50	23,589.78	15,269.74	46,952.28	34,060.67	80,914.55
Other Income	88.24	379.58	52.73	467.82	114.79	458.69
Total revenue (I)	23,450.74	23,969.36	15,322.47	47,420.10	34,175.46	81,373.24
Expenses						
Cost of materials consumed						
- Raw Materials	1,329.92	1,048.87	1,412.64	2,378.79	3,152.22	7,700.30
- Materials for construction / other contracts	6,687.21	7,035.59	4,504.20	13,722.80	10,538.63	24,188.23
Changes in inventories of finished goods, stock-in-trade and work-in-progress						
	(85.00)	(66.01)	(47.83)	(151.01)	(746.63)	(696.36
Payment to Sub-contractors	8,231.27	8,790.76	4,190.54	17,022.03	10,431.89	26,156.01
Employee benefits expense	1,292.03	1,153.54	986.68	2,445.57	2,021.44	4,327.6
Finance costs	816.69	868.99	937.19	1,685.68	1,827.05	3,742.23
Depreciation and amortisation expense	438.90	370.96	466.83	809.86	964.25	1,868.62
Other expenses	2,759.86	3,054.71	2,221.76	5,814.57	4,479.31	10,490.46
Total expenses (II)	21,470.88	22,257.41	14,672.01	43,728.29	32,668.16	77,777.17
Profit before taxes [(III) = (I-II)]	1,979.86	1,711.95	650.46	3,691.81	1,507.30	3,596.07
Tax expenses		,		· ·	,	
Current tax (including income tax for earlier years)	405.96	507.56	226.46	913.52	525.47	1,269.91
Deferred tax (credit) / expense	173.50	(42.49)	(33.20)	131.01	(117.53)	(526.41
Total tax expenses (IV)	579.46	465.07	193.26	1,044.53	407.94	743.50
Profit before share of jointly controlled entity [(V) = (III) - (IV)]	1,400.40	1,246.88	457.20	2,647.28	1,099.36	2,852.57
Share of profit / (loss) of Joint Venture (VI)	(16.71)	(29.23)	62.78	(45.94)	158.51	124.09
Profit for the year before Non - Controling Interest [(VII) = (V) +(VI)]	1,383.69	1,217.65	519.98	2,601,34	1,257.87	2,976.66
Non - Controlling Interest (VIII)	32.47	(106.02)	(31.77)	(73.55)	(84.84)	(163.03
Net Profit for the period [(IX) = (VII) - (VIII)]	1,351,22	1,323.67	551.75	2,674.89	1,342.71	3,139.69
Other comprehensive income not to be reclassified to profit or loss in	',',	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		_,	.,	
subsequent periods						
- Re-Measurement gains on defined benefit plans (net of taxes)	_					1.3
Other comprehensive income to be reclassified to profit or loss in subsequent	· ·	_	_	_	_	1.30
- Exchange difference on translation of Foreign Operation	(58.07)	(139.53)	(142.47)	(197.60)	(341.19)	(15.72
Other Comprehensive Income (net of tax) (X)	(58.07)	(139.53)	(142.47)	(197.60)	(341.19)	(14.34
Total Comprehensive Income before Non - Controling		1,078.12	377.51	2,403.74	916.68	2,962.32
· · · · · · · · · · · · · · · · · · ·	1,325.62	1,076.12	3//.51	2,403.74	910.00	2,962.32
Interest $[(XI) = (VII) + (X)]$						
- attributable to Owners of the Company	1,294.37	1,169.25	387.29	2,463.62	979.53	3,127.50
- attributable to Non- Controlling Interest	31.25	(91.13)	(9.78)	(59.88)	(62.85)	(165.18
Paid - up equity share capital of face value of ₹ 10/- each	5,817.20	5,817.20	2,908.60	5,817.20	2,908.60	5,817.20
Other equity						21,895.10
Earnings per equity share (nominal value of ₹ 10/- each)						
Basic and Diluted * (Not Annualised)	2.32*	2.28*	0.95*	4.60*	2.31*	5.40
basic and braced (not Annualised)	2.32	1 2.20	0.75	7.00	[]





DWARIKA Digitally signed by DWARIKA PRASAD PRASAD TANTIA Date: 2023.11.08 13:18:04 +05'30'

b) Right of use assets		isolidated Statement of Assets and Liabilities	4	(₹ in lakns)
ASSETS A) NON-CURRENT ASSETS a) Property, plant and equipments b) Right or low assets c) C Capital work-in-progress c) C Contract assets d) Other current assets d) Other current assets d) Other current assets c) C Contract assets d) Other current assets c) C Contract assets d) Other current assets d) Other current assets c) C Contract assets d) Other current assets d) Other current assets c) C Contract assets d) Other current assets d) Other current assets d) Other current assets c) C Contract assets d) Other current as	_			
ASSETS A) NON-CURRENT ASSETS a) Property, plant and equipments b) Right of use assets c) Capital work-in-progress c) Capital work-in-progress d) Goodwill on consolidation e) Other intangible assets d) Contract assets e) Other intangible assets d) Contract assets e) Other intangible assets d) Financial assets e) Financial tiabilities e) Fin	Р	articulars		
A) NON-CURRENT ASSETS a) Property, plant and equipments b) Right of use assets c) C agnital work-in-progress d) Goodwill on consolidation e) Other intangible assets d) Goodwill on consolidation e) Goodwill on c			Reviewed	Audited
a) Property, plant and equipments b) Right of use assets 578.36 775.46 (c) Capital work-in-progress 578.36 775.46 (c) Contract assets 932.95 1,361.92 (c) Contract assets 932.95 1,361.92 (c) Contract assets 932.95 1,361.92 (c) Contract assets (c) Investment in a Joint Venture (c) Investment in a Joint Venture (d) Trace receivables 38.35 488.00 (d) Investment in a Joint Venture (d) Trace receivables 38.35 488.00 (d) Investment assets (met) 15.29 5.20 (v) Other financial assets 1,177.56 2,477.16 (d) Other financial assets 1,177.56 2,477.16 (d) Other financial assets (met) 10 Other non current assets (met) 10 Other non cu		ASSETS		
b) Right of use assets	A)	NON-CURRENT ASSETS		
c) Capital work-in-progress (9 160-200 470-000 180-1000 180-00		a) Property, plant and equipments	13,074.92	11,945.31
d) Goodwill on consolidation e) Other Intangble assets f) Contract assets g) Financial assets f) Deferred tax assets (net) f) Other non current assets f) Financial liabilities f)		b) Right of use assets	578.36	775.40
d) Goodwill on consolidation e) Other Intangible assets e) Other Intangible		c) Capital work-in-progress	185.39	737.16
e) Other Intangible assets () 0, 1, 2, 2, 5, 1, 361, 22, 35, 1, 361, 22, 35, 1, 361, 22, 35, 1, 361, 22, 35, 1, 361, 22, 35, 1, 361, 22, 35, 1, 361, 22, 35, 1, 361, 22, 35, 1, 361, 22, 35, 1, 361, 22, 35, 1, 361, 22, 35, 1, 361, 22, 35, 1, 361, 22, 35, 361, 361, 361, 361, 361, 361, 361, 361				
Financial assets 932.95 1,361.92 1,3		,		
Financial assets (i) Investment in a Joint Venture (ii) Trade receivables (iii) Loans (iii) Loans loansets (iii) Loansets (iii) Loansets (iii) Loansets (iii		·		
(i) Investment in a Joint Venture (ii) Trade receivables (iii) Loans (iii) Loans (iii) Loans (iii) Loans (iv) Other financial assets (het) (i) Other non current assets (het) (i) Other non current assets Total Non-Current Assets (het) (i) Other non current assets BC CURRENT ASSETS (ii) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iii) Cash and cash equivalents (iii) Bank balances other than (iii) above (iv) Loans (v) Other financial assets (v) Other financial assets EQUITY AND LIABILITIES (DEQUITY AND LIABILITIES (DE		•	732.73	1,301.72
(ii) Trade receivables (iii) Loans (iii) L		<u> </u>	2 204 77	2 477 11
(iii) Loans (iv) Other financial assets h) Deferred tax assets (net) i) Other non current assets Total Non-Current Assets (A) 2,148,488 2,069,57 B) CURRENT ASSETS a) Inventories b) Contract assets (ii) Tada receivables (ii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Chans (v) Other financial assets d) Other current assets for the current the fill the current assets for the current the current the current assets for the current the current the current assets for the current			·	-
(iv) Other financial assets (he) b) Deferred tax assets (net) (l) Other non current assets (net) (l) Other non current assets (net) (l) Other non current assets (l) (l) Cash (l) Other cash (l)		` '		
h) Deferred tax assets (net) i) Other non current assets i) Other non current assets i) Other non current assets ii) Current Assets j) Current Assets iii) Contract assets c) Financial tiabilities iii) Cash and cash equivalents (iii) Bank balances other than (iii) above (iv) Loans (iv) Other financial assets d) Other current assets iii) Total Assets (A-B) EQUITY AND LIABILITIES C) Non-controlling interest iii) Equity share capital b) Financial tiabilities (ii) Borrowings (iii) Lase liability (iii) Trade payables - Total outstanding dues of creditors other than micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro - enterprises and small enterp		` '		
i) Other non current assets CURRENT ASSETS				-
Section Total Non-Current Assets (A) 21,396.50 23,232.03		h) Deferred tax assets (net)	201.81	344.09
B) CURRENT ASSETS 1 inventories 13,632.08 11,761.48 12,624.52 34,228.52 34,2		i) Other non current assets	2,148.88	2,069.57
a) Inventories b) Contract assets c) Financial assets (i) Trade receivables (ii) Trade receivables (iii) Gash and cash equivalents (iii) Bank balances other than (iii) above (iv) Loans (iv) Other financial assets d) Other current assets Total Current Assets (B) Total Assets (A+B) EQUITY AND LIABILITIES C EQUITY a) Equity share capital b) Other equity c) Non-controlling interest Total Equity (C) D) Non-controlling interest Total Equity (C) LIABILITIES D) NON-CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises a) Contract Liabilities (i) Deferred tax liabilities (ii) Borrowings (iii) Lease liabilities (iv) Deferred tax liabilities (iv) Deferred tax liabilities (iv) Lease liabilities (iv) Deferred tax liabilities (iv) Deferred tax liabilities (iv) Deferred tax liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Current Liabilities (iv) Other financial liabilities (iv) Other f		Total Non-Current Assets (A)	21,396.50	23,232.03
a) Inventories b) Contract assets c) Financial assets (i) Trade receivables (ii) Trade receivables (iii) Gash and cash equivalents (iii) Bank balances other than (iii) above (iv) Loans (iv) Other financial assets d) Other current assets Total Current Assets (B) Total Assets (A+B) EQUITY AND LIABILITIES C EQUITY a) Equity share capital b) Other equity c) Non-controlling interest Total Equity (C) D) Non-controlling interest Total Equity (C) LIABILITIES D) NON-CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises a) Contract Liabilities (i) Deferred tax liabilities (ii) Borrowings (iii) Lease liabilities (iv) Deferred tax liabilities (iv) Deferred tax liabilities (iv) Lease liabilities (iv) Deferred tax liabilities (iv) Deferred tax liabilities (iv) Deferred tax liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Current Liabilities (iv) Other financial liabilities (iv) Other f	B)	CURRENT ASSETS		
b) Contract assets c) Financial assets d) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (iii) above (iv) Loans (v) Other financial assets d) Other current assets d) Other current assets Total Current Assets (B) Total Assets (A+B) EQUITY AND LIABILITIES C) EQUITY a) Equity share capital b) Other equity c) Non-controlling interest Total Equity (C) LIABILITIES D) NON-CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of reditors other than micro enterprises and small enterprises c) Long term provisions d) Deferred tax liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises (i) Borrowings (ii) Lease liabilities (i) Borrowings (ii) Lease liabilities (i) Deferred tax liabilities (ii) Deferred tax liabilities (iii) Lease liabilities (iv) Eorital Current Liabilities (iv) Other financial Liabilit	•		13,632.08	11,761,48
C) Financial assets (i) Trade receivables (ii) Trade receivables (iii) Gash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (v) Other financial assets (v) Other financial assets (v) Other financial assets (v) Other current liabilities		b) Contract assets		
(i) Trade receivables (ii) Cash and cash equivalents (iii) Gash had Lacash cequivalents (iii) Gash had Lacash cequivalents (iii) Gash had Incase other than (ii) above (iv) Loans (v) Other financial assets (d) Other current assets (d) Other current assets (e) Total Current Assets (B) Total Section (B) Total Assets (A+B) EQUITY AND LIABILITIES (C) EQUITY (a) Equity share capital (b) Other equity (c) Non-controlling interest (d) Other equity (e) Non-controlling interest (e) Non-controlling interest (f) Equity share capital (g) Total Equity (C) (g) Tot		,	_=,	,2052
(ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Other financial assets (iv) Other current assets (iv) Other capital (iv) Other equity (iv) Other current assets (iv) Other equity (iv) Other current assets (iv) Other equity (iv) Other current assets (iv) Other equity (iv) Other equity (iv) Other equity (iv) Other equity (iv) Other current assets (iv) Other equity (iv) Other current liabilities		,	0 770 85	2 011 55
(iii) Bank balances other than (iii) above (iv) Cloans (v) Other financial assets (d) Other current assets Total Current Assets (B) Total Assets (A-B) EQUITY AND LIABILITIES CEQUITY a) Equity share capital b) Other equity c) Non-controlling interest Total Equity (C) Non-controlling interest Total Equity (C) LIABILITIES D) NON-CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro - CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro - enterprises - Total outstanding dues of micro enterprises and small - enterprises - Total outstanding dues of micro enterprises and small - enterprises - Total outstanding dues of micro enterprises and small - enterprises - Total outstanding dues of micro enterprises and small - enterprises - Total outstanding dues of micro enterprises and small - enterprises - Total outstanding dues of micro enterprises and small - enterprises - Total outstanding dues of reditors other than micro - enterprises and small enterprises - Total outstanding dues of reditors other than micro - enterprises and small enterprises - Total outstanding dues of reditors other than micro - enterprises and small enterprises - Total outstanding dues of reditors other than micro - enterprises and small enterprises - Total outstanding dues of reditors other than micro - enterprises and small enterprises - Total outstanding dues of reditors other than micro - enterpr				-
(iv) Loans (v) Other financial assets (d) Other current assets (d) Total Assets (A+B) (a) Contract (a)		•		
(v) Other financial assets d) Other current assets Total Current Assets (8) EQUITY AND LIABILITIES C) EQUITY a) Equity share capital b) Other equity c) Non-controlling interest Total Equity (C) D Non-Current Liabilities a) Contract liabilities b) Financial liabilities c) Lotal cutstanding dues of micro enterprises and small enterprises d) Deferred tax liabilities e) Current Liabilities d) Deferred tax liabilities e) Every financial liabilities e) Deferred tax liabilities e)				
Other current assets Total Current Assets (B) 1,761.82 1,468.48 57,078.52 54,966.74 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,175.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,198.77 78,475.02 78,198.77 78,175.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,475.02 78,198.77 78,485.02 78,198.77 78,485.02 78,198.77 78,485.02 78,198.77 78,485.02 78,198.77 78,485.02 78,198.77 78,485.02 78,198.77 78,485.02 78,198.77 78,485.02 78,198.77 78,1		, ,		
Total Current Assets (B) 75,078.52 54,966.74 Total Assets (A+B) 78,475.02 78,198.77 EQUITY AND LIABILITIES				
EQUITY AND LIABILITIES Total Assets (A+B) 78,475.02 78,198.77		·		,
EQUITY AND LIABILITIES () EQUITY a) Equity share capital b) Other equity c) Non-controlling interest Total Equity (C) LIABILITIES D) NON-CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (ii) Lease liability enterprises and small enterprises c) Long term provisions d) Deferred tax liabilities (net) Total Non-Current Liabilities (i) Borrowings 2,245.07 CURRENT LIABILITIES a) Contract liabilities (ii) Borrowings (iii) Trade payables - Total outstanding dues of reditors other than micro enterprises and small enterprises - Total outstanding to so freditors other than micro enterprises and small enterprises (ii) Borrowings (iii) Lease liability (iii) Trade payables - Total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Long term provisions (iii) Lease liabilities (iv) Borrowings (iv) Lease liability (iv) Trade payables - Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other current liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liab		Total Current Assets (B)	57,078.52	54,966.74
Equitry a Equity share capital 5,817.20 5,817.20 5,817.20 21,895.10 158.54 6.54		Total Assets (A+B)	78,475.02	78,198.77
a) Equity share capital b) Other equity c) Non-controlling interest Total Equity (C) 23,486.06 21,895.10 158.54 6.54 29,461.80 27,718.84 LIABILITIES D) NON-CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (ii) Lease liability enterprises and small enterprises a) Total outstanding dues of micro enterprises and small enterprises a) Contract liabilities (c) Long term provisions d) Deferred tax liabilities (net) E) CURRENT LIABILITIES a) Contract liabilities (ii) Indicate Ind		EQUITY AND LIABILITIES		
b) Other equity c) Non-controlling interest Total Equity (C) LIABILITIES D) NON-CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (ii) Lease liability enterprises and small enterprises and small enterprises a) Courrent Liabilities (b) Deferred tax liabilities (c) contract liabilities (iii) Drade payables - Total outstanding dues of creditors other than micro enterprises and small enterprises a) Deferred tax liabilities (c) b) Financial liabilities (iii) Lease liability contract liabilities (iii) Drade payables - Total outstanding dues of creditors other than micro enterprises and small enterprises Double of the micro enterprise in the micro enterprises in the micro	C)	EQUITY		
b) Other equity c) Non-controlling interest Total Equity (C) LIABILITIES D) NON-CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (ii) Lease liability enterprises and small enterprises and small enterprises a) Courrent Liabilities (b) Deferred tax liabilities (c) contract liabilities (iii) Drade payables - Total outstanding dues of creditors other than micro enterprises and small enterprises a) Deferred tax liabilities (c) b) Financial liabilities (iii) Lease liability contract liabilities (iii) Drade payables - Total outstanding dues of creditors other than micro enterprises and small enterprises Double of the micro enterprise in the micro enterprises in the micro		a) Equity share capital	5,817.20	5,817.20
C Non-controlling interest Total Equity (C) 29,461.80 27,718.84 6.54 29,461.80 27,718.84			23,486.06	21,895,10
NON-CURRENT LIABILITIES Contract liability Contract liability Contract liability Contract liability Contract liability Contract liability Contract liabilities Contra				-
LIABILITIES a) Contract liabilities b) Financial liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises and small enterprises (b) Deferred tax liabilities (net) CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (iii) Lease liability (iiii) Trade payables - Total outstanding dues of creditors other than micro enterprises and small enterprises (i) Long term provisions (i) Deferred tax liabilities (net) Total Non-Current Liabilities (D) Financial liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial l		=		
D NON-CURRENT LIABILITIES a Contract liabilities 2,117.57 2,458.07 D Financial liabilities 3,500.30 3,674.53 (ii) Lease liability 289.91 627.57 (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises 843.74 681.77 C Long term provisions 524.93 521.43 D D D D D D D D C URRENT LIABILITIES 3 Contract liabilities 2,295.48 1,999.53 D Financial liabilities 2,295.48 1,999.53 D Financial liabilities 2,295.48 1,999.53 D Financial liability 181.31 154.13 (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises 16,955.49 18,061.44 (iv) Other financial liabilities 1,063.82 860.58 C Short term provisions 260.57 239.39 Other current liabilities Total Current Liabilities (F 41,617.32 42,423.54 Total Liabilities (F D + E) 49,013.22 50,479.93			27, 101100	27,710101
a) Contract liabilities b) Financial liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (b) Long term provisions (c) Long term provisions (d) Deferred tax liabilities (net) Total Non-Current Liabilities (D) E) CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of creditors other than micro enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current	D)			
b) Financial liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (b) Long term provisions (c) Long term provisions (d) Deferred tax liabilities (net) Total Non-Current Liabilities (D) Financial liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other	٠,		2 117 57	2 458 07
(i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (i) Deferred tax liabilities (net) Total Non-Current Liabilities (D) Financial liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Lease liability (iii) Trade payables - Total outstanding dues of creditors other than micro enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other cur		,	2,117.37	2,430.07
(iii) Lease liability (iiii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises C) Long term provisions Deferred tax liabilities (net) Total Non-Current Liabilities (D) E) CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities C) Short term provisions (iv) Other current liabilities Total Current Liabilities (E) Total Junctifund (E) Total Liabilities (E) Total Liabilities (E) Total Junctifund (E) Total Liabilities (E) Total Junctifund (E) Total Liabilities (E) Total Liabilities (E) Total Junctifund (E) Total Junctifund (E) Total Liabilities (E) Total Junctifund (E) Total Jun		,	2 500 20	2 (74 52
(iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (b) Long term provisions (c) Long term provisions (d) Deferred tax liabilities (net) (e) Total Non-Current Liabilities (D) (f) Total Non-Current Liabilities (D) (g) Total Non-Current Liabilities (D) (g) Total Liabilities (D) (g) Total Non-Current Liabilities (D) (g) Total Loutstalities (D) (g) Total Non-Current Liabilities (D) (g) Total Liabilities (D) (h) Total Non-Current Liabilities (D) (g) Total Current Liabilities (D) (h) Total Current Liabilities (E) (h) Total Current Liabilities (E) (h) Total Liabiliti		()	·	
- Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises - Total Non-Current Liabilities (D) - Total Current Liabilities (D) - Total Current Liabilities (D) - Total Liabilities (E) - Total Non-Current Liabilities (D) - Total Current Liabilities (D) - Total Current Liabilities (D) - Total Liabilities (D) - Total Current		· ·	289.91	627.57
enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (b) Long term provisions (c) Long term provisions (d) Deferred tax liabilities (net) (e) Total Non-Current Liabilities (f) Total Non-Current Liabilities (g) Total Liabilities (g) Total Liabilities (g) Total Liabilities (g) Borrowings (g) Lease liability (g) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (g) Other financial liabilities (iv) Other financial liabilities (iv) Other current lia				
- Total outstanding dues of creditors other than micro enterprises and small enterprises (b) Long term provisions (d) Deferred tax liabilities (net) (e) Total Non-Current Liabilities (D) (f) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabil		- · · · · · · · · · · · · · · · · · · ·		
enterprises and small enterprises c) Long term provisions d) Deferred tax liabilities (net) Total Non-Current Liabilities (D) CURRENT LIABILITIES a) Contract liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities c) Short term provisions d) Other current liabilities Total Current Liabilities (E) Total Liabilities (F = D+E) 49,013.22 524.93 521.43 681.77 524.93 524.93 524.93 524.93 524.63 520,764.27 5		·	-	-
Course C		•		
Total Non-Current Liabilities (D) Total Current Liabilities (E) Total Liabilities Total Liabilities (E) Total Liabilities (F = D+E) Total Current Liabilities (D) Total Curr		enterprises and small enterprises	843.74	681.77
Total Non-Current Liabilities (D) 7,395.90 8,056.39 CURRENT LIABILITIES 2,295.48 1,999.53 Discription of the provision of th		c) Long term provisions	524.93	521.43
Total Non-Current Liabilities (D) 7,395.90 8,056.39 CURRENT LIABILITIES 2,295.48 1,999.53 Discription of the provision of th		d) Deferred tax liabilities (net)	119.45	93.02
E) CURRENT LIABILITIES a) Contract liabilities b) Financial liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities c) Short term provisions d) Other current liabilities Total Current Liabilities (E) 41,617.32 42,423.54 Total Liabilities (F = D+E) 49,013.22 50,479.93		,		8,056.39
a) Contract liabilities b) Financial liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other current liabilities Total Current Liabilities (E) Total Liabilities (F = D+E) 49,013.22 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53 1,999.53	E)	1 /		
b) Financial liabilities (i) Borrowings (ii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other current liabilities Total Current Liabilities (E) 41,617.32 42,423.54 Total Liabilities (F = D+E) 20,643.65 20,764.27 181.31 154.13 154.13 154.13 154.13 154.13 154.13 154.13	,		2,295.48	1,999.53
(i) Borrowings 20,643.65 20,764.27 (ii) Lease liability 181.31 154.13 (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises 16,955.49 18,061.44 (iv) Other financial liabilities 1,063.82 860.58 c) Short term provisions 260.57 239.39 d) Other current liabilities Total Current Liabilities (E) 41,617.32 42,423.54 Total Liabilities (F = D+E) 49,013.22 50,479.93		,	_,_,5, 10	.,,,,,,,,
(iii) Lease liability (iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other c		.,	20 643 65	20 764 27
(iii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities c) Short term provisions d) Other current liabilities Total Current Liabilities (E) 41,617.32 42,423.54 Total Liabilities (F = D+E) 49,013.22 50,479.93		,,		
- Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other current liabilities (iv) Other current liabilities (iv) Other financial li		· ·	101.31	154.13
enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises 16,955.49 18,061.44 (iv) Other financial liabilities 1,063.82 860.58 c) Short term provisions 260.57 239.39 d) Other current liabilities 70tal Current Liabilities (E) 41,617.32 42,423.54 Total Liabilities (F = D+E) 49,013.22 50,479.93				
- Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 1,063.82 860.58 c) Short term provisions 260.57 239.39 d) Other current liabilities Total Current Liabilities (E) 41,617.32 42,423.54 Total Liabilities (F = D+E) 49,013.22 50,479.93		- Total outstanding dues of micro enterprises and small		
enterprises and small enterprises (iv) Other financial liabilities (iv)		enterprises	-	-
enterprises and small enterprises (iv) Other financial liabilities (iv)		- Total outstanding dues of creditors other than micro		
(iv) Other financial liabilities 1,063.82 860.58 c) Short term provisions 260.57 239.39 d) Other current liabilities 7 217.00 344.20 Total Current Liabilities (E) 41,617.32 42,423.54 Total Liabilities (F = D+E) 49,013.22 50,479.93			16 055 40	18 061 44
c) Short term provisions 260.57 239.39 d) Other current liabilities Total Current Liabilities (E) 41,617.32 42,423.54 Total Liabilities (F = D+E) 49,013.22 50,479.93		·		
d) Other current liabilities 217.00 344.20 Total Current Liabilities (E) 41,617.32 42,423.54 Total Liabilities (F = D+E) 49,013.22 50,479.93		` '		
Total Current Liabilities (E) 41,617.32 42,423.54 Total Liabilities (F = D+E) 49,013.22 50,479.93		, ·		
Total Liabilities (F = D+E) 49,013.22 50,479.93		,		
				42,423.54
Total Equity and Liabilities (C+F) 78,475.02 78,198.77				50,479.93
		Total Equity and Liabilities (C+F)	78,475.02	78,198.77





(₹ in lakhs)

Refit before tax (including share of profit of a joint venture) 3,645.87 1,665.81				(₹ in lakhs)
Particulars A. Cash Flow from Operating Activities. Profit before tax (including share of profit of a joint venture) A. Cash Flow from Operating Activities. Profit before tax (including share of profit of a joint venture) Adjustment for: Boperication is amortization expenses (Sain) / Loss on sale / discard of fixed assets (net) (Incress in come on deposits from Banks / Joans, advances etc. (In 170, 80) (In 170, 80) (In 180, 80) (In 18				
Reviewed				Ended
A. Cash Flow from Operating Activities. Profit before tax (including share of profit of a joint venture) 3,645.87 1,665.81 Adjustment for: Depreciation & amortization expenses (Sain) / Loss on sale / discard of fixed assets (net) Interest income on deposits from Banks / loans, advances etc. (119.56) (65.18) Unspent liabilities / provisions no longer required written back Unspent liabilities / provisions no longer required written back Unspent liabilities / provisions no longer required written back Unspent liabilities / provisions no longer required written back Unspent liabilities / provisions no longer required written back Unspent liabilities / provisions no longer required written back Unspent liabilities / provisions no longer required written back Unspent liabilities / provisions no longer required written back Unspent liabilities / provisions no longer required written back Unspent liabilities / provisions no longer required written back Unspent liabilities / provisions no longer required written back Unspent liabilities / provisions / provision / pr	Particulars		30.09.2023	30.09.2022
Refrict before tax (including share of profit of a joint venture) 3,645.87 1,665.81			Reviewed	Reviewed
Refrict before tax (including share of profit of a joint venture) 3,645.87 1,665.81				
Adjustment for : Depreciation & amortization expenses Depreciation & amortization of (119.56) Depreciation of progress of the provision for (Reversal of) pexpected credit loss Described Provision for (Reversal of) pexpected credit loss Decrease (Reversal of) pexpected (Reversal of) pexpec	A. Cash Flow from Operating Activities			
B89,86 94.125	Profit before tax (including share of profit of a joint venture)		3,645.87	1,665.81
Gain / Loss on sale / discard of fixed assets (net) (37.60) 3.45 Unspent liabilities / provisions no longer required written back (119.56) (65.18) Unspent liabilities / provisions no longer required written back (170.80) (8.63) Unbilled revenue written off - 199.12 Forwision for / (Reversal of) expected credit loss 58.81 (21.26) Gain on foreign exchange fluctuations 1,827.05 Gain on foreign exchange fluctuations 1,827.05 Gain on foreign exchange fluctuations 1,827.05 Lineres expenses 1,685.68 1,827.05 Decrease / (Increase) in Contract assets 1,827.05 Chicrease / (Increase) in Contract assets 6,500.94 (1,498.24) Chicrease / (Increase) in Other assets 6,500.94 (1,498.24) Chicrease / (Increase) in Other assets 6,500.94 (1,498.24) Chicrease / (Increase) in Other assets (432.77) 180.82 (Increase) / (Increase) in Other assets (432.77) 180.82 (Increase) / (Increase) in Contract liabilities (44.55) (44.55) (Increase) / (Increase) in Contract liabilities (44.55) (44.55) (Increase) / (Increase) in Contract liabilities (44.55) (44.55) (45.13) (Increase) / (Increase) / (Increase) in Contract liabilities (44.55) (44.55) (45.13) (Increase) / (Increas	Adjustment for:			
Interest income on deposits from Banks / Joans, advances etc. (119.56) (65.18) (65.18) (170.80) (8.63) Inhibited revenue written off (180.80) (190.80) Interest revenue written off (170.80) (8.63) (180.80) Interest revenue written off (170.80) (8.63) (180.80) (180.80) Interest revenue written off (170.80) (180.80) (180.80) (180.80) (180.80) (180.80) Interest revenue written off (170.80) (180.80) (180.80) (180.80) (180.80) (180.80) (180.80) Interest revenue written of (170.80) (180	Depreciation & amortization expenses		809.86	964.25
Unspent liabilities / provisions no longer required written back 170.80 18.63 199.12	(Gain) /Loss on sale / discard of fixed assets (net)		(57.60)	3.45
Unbitled revenue written off	Interest income on deposits from Banks / loans, advances etc.		(119.56)	(65.18)
Provision for / (Reversal of) expected credit loss	Unspent liabilities / provisions no longer required written back		(170.80)	(8.63)
Act	Unbilled revenue written off		-	199.12
1,685.68 1,827.05	Provision for / (Reversal of) expected credit loss		58.81	(21.26)
Departing Profit before working capital changes 5,929,46	Gain on foreign exchange fluctuations		77.20	(460.56)
Decrease (Increase) in Contract assets 6,500,94 (1,498.24) (1,498.24) (1,233.09)	Interest expenses		1,685.68	1,827.05
Decrease (Increase) in Contract assets 6,500,94 (1,498.24) (1,498.24) (1,233.09)	Operating Profit before working capital changes		5.929.46	4.104.05
(Increase) / Decrease in Trade receivables (5,518.42) 1,233.09 Decrease (Increase) in Other financial assets (432.77) (221.64) (Increase) / Decrease in Other assets (432.77) (180.82) (Increase) / Increase in Contract liabilities (769.46) (436.13) (Decrease) in Trade payables (769.46) (115.02) (Increase) / Decrease in Financial liabilities (19.95) (73.79) (Decrease) in Other liabilities (19.95) (73.79) (Increase in Provisions 24.68 23.71 Cash Generated from operations 24.68 23.71 Cash Generated from operations (704.67) (549.90) Net Cash flow from Deprating Activities (A) 4,405.69 3,375.08 B. Cash Flow from Investing Activities (A) 4,405.69 3,375.08 B. Cash Flow from Investing Activities (B) (1,621.24) (1,621.24) Loan given to employees (net of repayments) 15.81 (8.60) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) (1,621.24) (1,621.24) (1,621.24) (1,621.24) (1,621.24) (1,629.29)				1 '
Decrease (Increase) in Other financial assets 1,261.27 (221.64) (Increase) (Increase) in Other assets (432.77) 180.82 (Increase) (Increase in Inventories (1,870.60) (430.13) (Decrease) Increase in Contract liabilities (44.55) 743.64 (Decrease) in Trade payables (799.46) (115.02) (Increase) (Decrease) in Financial liabilities (149.75) (15.51) (Decrease) in Other liabilities (19.95) (73.79) (Decrease) in Other liabilities (19.95) (73.97) (Decrease) in Other liabilities (19.95) (73.97) (Decrease) in Other liabilities (19.95) (73.95) (Decrease) in Other liability (19.95) (73.95) (Decrease) in Other liability (19.95) (79.95) (79.95) (Decrease) in Other liability (19.95) (79.95) (79.95) (Decrease) in Other	,		1	, , ,
(Increase) / Decrease in Other assets (Increase) / Decrease in Other assets (Increase) in Inventories (Increase) in Inventories (Increase) in Irrade payables (Decrease) in Trade payables (Decrease) in Trade payables (Tother asset (Decrease) in Financial liabilities (Tother asset (Decrease) in Other liabilities (Tother asset in Provisions (Tother as				
(Increase) in Inventories (1,870.60) (436.13) (Decrease) / Increase in Contract liabilities (44.55) (743.64) (115.04) (Decrease) in Trade payables (769.46) (115.51) (19.55) (19.55) (19.55) (19.55) in Other liabilities (119.55) (· · · · · · · · · · · · · · · · · · ·			, , ,
Decrease Increase in Contract liabilities				
(Decrease) in Trade payables (769.46) (115.02) (115.02) (116.02)			, , ,	, , ,
149.76 (15.51) 10crease 10 Oberrease in Financial liabilities 149.76 (15.51) 10crease in Other liabilities 119.95 (73.79) 119.95 (73.79) 124.68 23.71 23.71 24.68 23.71 23.71 24.68 23.71 25.71 25.71 26.85 Generated from operations 24.68 27.72 27.73 27.74 27.74 27.75 27.75 27.79			, ,	
(Decrease) in Other liabilities (119,95) (73,79) Increase in Provisions 24,68 23,71 Cash Generated from operations 5,110,36 3,924,98 Taxes paid (net of tax refund) (A) 4,405,69 3,375,08 B. Cash Flow from Operating Activities (A) 4,405,69 3,375,08 B. Cash Flow from Investing Activities (B) (1,621,24) (1,439,65) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) (122,90 57.96 Interest received 122.90 57.96 79.96 79.94 70.71 (132,66) Net Cash (used in) Investing Activities (B) (1,849,16) (1,593,66) (1,				, , ,
Cash Generated from operations 24.68 23.71	·			
Cash Generated from operations Taxes paid (net of tax refund) (A) (704.67) (549.90) (649.90) (A) (704.67) (549.90) (A) (704.67) (549.90) (A)			, ,	` ′
Taxes paid (net of tax refund)				
Net Cash Flow from Operating Activities B. Cash Flow from Investing Activities Loan given to employees (net of repayments) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Interest received Repayment / (Payment) of investment from a joint venture (Investment in) in margin money deposits Net Cash (used in) Investing Activities C. Cash Flow from Financing Activities Long Term Borrowings received Increase in Share Capital in subsidiary by Non Controlling shareholders Proceeds from / (repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of short term borrowings Repayment of lease liability Principle repayment of lease liability Interest paid on lease liability Interest paid (C) Interest pai				1 '
B. Cash Flow from Investing Activities Loan given to employees (net of repayments) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Interest received Repayment / (Payment) of investment from a joint venture (Investment in) in margin money deposits Net Cash (used in) Investing Activities C. Cash Flow from Financing Activities Long Term Borrowings received Long Term Borrowings repaid Increase in Share Capital in subsidiary by Non Controlling shareholders Proceeds from / (repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of short term borrowings Repayment of lease liability Principle repayment of lease liability Interest paid on lease liability Net Cash (used in) Financing Activities (C) (2,904.93) (1,890.423) Net Cash and Cash Equivalents (A+B+C) Cash and cash equivalents at the beginning of the year		(Δ)		
Loan given to employees (net of repayments) Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Interest received Repayment / (Payment) of investment from a joint venture Repayment in j in margin money deposits Net Cash (used in) Investing Activities C. Cash Flow from Financing Activities Long Term Borrowings received Long Term Borrowings repaid Increase in Share Capital in subsidiary by Non Controlling shareholders Proceeds from / (repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of lease liability Principle repayment of lease liability Dividend paid Interest paid Net Cash (used in) Financing Activities (C) (2,904.93) (1,804.23) Net Increase in Cash and Cash Equivalents (A+B+C) Cash and cash equivalents at the beginning of the year		(4)	1, 103.07	3,373.00
Purchase of property, plant and equipment and intangible assets (including capital work in progress) (net of realisation on sales) Interest received Repayment / (Payment) of investment from a joint venture (Investment in) in margin money deposits Net Cash (used in) Investing Activities C. Cash Flow from Financing Activities Long Term Borrowings received Long Term Borrowings received Long Term Borrowings repaid Increase in Share Capital in subsidiary by Non Controlling shareholders Proceeds from / (repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of lease liability Interest paid on lease liability Interest paid on lease liability Interest paid Interest paid Net Cash (used in) Financing Activities (C) (2,904.93) (1,804.23) (1,804.23) (1,804.23) (1,804.23) (1,804.23) (1,804.23) (1,804.23)			15 01	(9.40)
work in progress) (net of realisation on sales) Interest received Repayment / (Payment) of investment from a joint venture (Investment in) in margin money deposits (Activities C. Cash Flow from Financing Activities Long Term Borrowings received Long Term Borrowings repaid Increase in Share Capital in subsidiary by Non Controlling shareholders Proceeds from / (repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Principle repayment of lease liability Interest paid on lease liability Interest paid Interest p				
Interest received Repayment / (Payment) of investment from a joint venture (Investment in) in margin money deposits (Investment in) in margin more deformed in (Investing State of (Investment State of (Investing State of (Investment State			(1,021.24)	(1,439.03)
Repayment / (Payment) of investment from a joint venture 95.34 (70.71) (Investment in) in margin money deposits (461.97) (132.66) Net Cash (used in) Investing Activities (B) (1,849.16) (1,593.66) C. Cash Flow from Financing Activities 847.89 353.90 Long Term Borrowings received 847.89 (634.14) Long Term Borrowings repaid (753.46) (634.14) Increase in Share Capital in subsidiary by Non Controlling shareholders 208.88 321.36 Proceeds from / (repayment of) Cash Credit (Net) (7.05) (566.99) Proceeds from short term borrowings 13,831.18 18,955.37 Repayment of short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (310.48) (69.71) Interest paid on lease liability (26.43) (37.59) Dividend paid (872.78) (437.28) Interest paid (1,609.28) (1,859.54) Net Cash (used in) Financing Activities (C) (2,904.93) (1,804.23) Net Increase in Cash and Cash Equivalents (A+B+C) (348.40) (22.81) Cash and cash equivalents at the beginning of the year 659.53 330.90	, - , ,			
(Investment in) in margin money deposits Net Cash (used in) Investing Activities C. Cash Flow from Financing Activities Long Term Borrowings received Long Term Borrowings repaid Increase in Share Capital in subsidiary by Non Controlling shareholders Proceeds from / (repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of lease liability Interest paid on lease liability Interest paid Net Cash (used in) Financing Activities Net Increase in Cash and Cash Equivalents (A+B+C) Cash and cash equivalents at the beginning of the year (461.97) (132.66) (1,849.16) (1,593.66) (1,693.1) (1,693				
Net Cash (used in) Investing Activities C. Cash Flow from Financing Activities Long Term Borrowings received Long Term Borrowings repaid Increase in Share Capital in subsidiary by Non Controlling shareholders Proceeds from / (repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of lease liability Interest paid on lease liability Interest paid Net Cash (used in) Financing Activities Net Increase in Cash and Cash Equivalents (A+B+C) Cash and cash equivalents at the beginning of the year (B) (1,849.16) (1,593.66) (1,693.1) (1,783.66) (1,634.14) (1,593.66) (1,693.1) (1,793.66) (1,693.1) (1,793.66) (1,693.1) (1,793.66) (1,693.1) (1,793.66) (1,693.1) (1,793.66) (1,793.66) (1,693.1) (1,793.66) (1,693.1) (1,793.66) (1,793.6) (1,793.1) (1,793.66) (1,793.1) (1,793.1) (1,782.61) (, ,
C. Cash Flow from Financing Activities Long Term Borrowings received Long Term Borrowings repaid Increase in Share Capital in subsidiary by Non Controlling shareholders Proceeds from / (repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of lease liability Interest paid on lease liability Interest paid Net Cash (used in) Financing Activities Interease in Cash and Cash Equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Saturation 847.89 353.90 (634.14) (77.53.46) (634.14) (77.53.46) (634.14) (77.54) (7.05) (7.05) (566.99) (7.05) (7.0			, ,	, ,
Sample	Net Cash (used in) Investing Activities	(B)	(1,849.16)	(1,593.66)
Long Term Borrowings repaid (753.46) (634.14) Increase in Share Capital in subsidiary by Non Controlling shareholders 208.88 321.36 Proceeds from / (repayment of) Cash Credit (Net) (7.05) (566.99) Proceeds from short term borrowings 13,831.18 18,955.37 Repayment of short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (310.48) (69.71) Interest paid on lease liability (26.43) (37.59) Dividend paid (872.78) (437.28) Interest paid Net Cash (used in) Financing Activities (C) (2,904.93) (1,804.23) Net Increase in Cash and Cash Equivalents (A+B+C) (348.40) (22.81) Cash and cash equivalents at the beginning of the year	C. Cash Flow from Financing Activities			
Increase in Share Capital in subsidiary by Non Controlling shareholders Proceeds from / (repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Principle repayment of lease liability Interest paid on lease liability Dividend paid Interest paid Net Cash (used in) Financing Activities Net Increase in Cash and Cash Equivalents (A+B+C) Cash and cash equivalents at the beginning of the year 208.88 321.36 (7.05) (566.99) 13,831.18 18,955.37 (14,213.40) (17,829.61) (209.43) (17,829.61) (21,829.61) (22.43) (23.43) (23.43) (24.43) (24.43) (24.43) (25.81) (25.81) (26.43) (27.904.93) (27.904.93) (27.904.93) (27.904.93) (27.91) (28.81) (28.81)	Long Term Borrowings received		847.89	353.90
Proceeds from / (repayment of) Cash Credit (Net) Proceeds from short term borrowings Repayment of short term borrowings Repayment of lease liability Interest paid on lease liability Dividend paid Interest paid Net Cash (used in) Financing Activities Net Increase in Cash and Cash Equivalents (A+B+C) Cash and cash equivalents at the beginning of the year (7.05) (566.99) 13,831.18 18,955.37 (14,213.40) (17,829.61) (69.71) (26.43) (37.59) (437.28) (1,699.28) (1,699.28) (1,895.54) (22.81) (348.40) (22.81)	Long Term Borrowings repaid		(753.46)	(634.14)
Proceeds from short term borrowings Repayment of short term borrowings Repayment of short term borrowings Principle repayment of lease liability Interest paid on lease liability Dividend paid Interest paid Net Cash (used in) Financing Activities Repayment of short term borrowings (14,213.40) (17,829.61) (69.71) (26.43) (37.59) (437.28) (1,609.28) (1,609.28) (1,699.28) (1,859.54) (1,804.23) (22.81) (2348.40) (22.81) (2348.40) (22.81)	Increase in Share Capital in subsidiary by Non Controlling shareholders		208.88	321.36
Repayment of short term borrowings (14,213.40) (17,829.61) Principle repayment of lease liability (310.48) (69.71) Interest paid on lease liability (26.43) (37.59) Dividend paid (872.78) (437.28) Interest paid (1,609.28) (1,859.54) Net Cash (used in) Financing Activities (C) (2,904.93) (1,804.23) Net Increase in Cash and Cash Equivalents (A+B+C) (348.40) (22.81) Cash and cash equivalents at the beginning of the year 659.53 330.90	Proceeds from / (repayment of) Cash Credit (Net)		(7.05)	(566.99)
Principle repayment of lease liability Interest paid on lease liability (26.43) Dividend paid Interest paid Interest paid Interest paid Interest paid (A310.48) (69.71) (26.43) (37.59) (872.78) (437.28) (1,609.28) (1,859.54) (1,859.54) (1,609.28) (1,804.23) (1,804.23) (22.81) (2304.93) (22.81) (2304.93) (2348.40) (22.81) (2304.93) (2381.90)	Proceeds from short term borrowings		13,831.18	18,955.37
Interest paid on lease liability	Repayment of short term borrowings		(14,213.40)	(17,829.61)
Dividend paid (872.78) (437.28) Interest paid (1,609.28) (1,859.54) Net Cash (used in) Financing Activities (C) (2,904.93) (1,804.23) Net Increase in Cash and Cash Equivalents (A+B+C) (348.40) (22.81) Cash and cash equivalents at the beginning of the year 659.53 330.90	Principle repayment of lease liability		(310.48)	(69.71)
(1,609.28) (1,859.54) Net Cash (used in) Financing Activities	Interest paid on lease liability		(26.43)	(37.59)
Net Cash (used in) Financing Activities (C) (2,904.93) (1,804.23) Net Increase in Cash and Cash Equivalents (A+B+C) (348.40) (22.81) Cash and cash equivalents at the beginning of the year 659.53 330.90	Dividend paid		(872.78)	(437.28)
Net Increase in Cash and Cash Equivalents (A+B+C) Cash and cash equivalents at the beginning of the year (348.40) (22.81) 330.90	Interest paid		(1,609.28)	(1,859.54)
Cash and cash equivalents at the beginning of the year 659.53 330.90	Net Cash (used in) Financing Activities	(C)	(2,904.93)	(1,804.23)
Cash and cash equivalents at the beginning of the year 659.53 330.90	Net Increase in Cash and Cash Equivalents (A+B+C)		(348.40)	(22.81)
3	• • • • • • • • • • • • • • • • • • • •		, ,	





DWARIKA
PRASAD
PRASAD
PRASAD
TANTIA
Date: 2023.11.08
13:19:49 +05'30'

Consolidated Segment Revenue, Results, Assets & Liabilities

(₹ in lakhs)

	Quarter Ended Half Year Ended					
Particulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1 Segment Revenue						
(a) Infrastructure	21,014.79	21,891.16	13,218.00	42,905.95	30,397.60	71,235.93
(b) Concrete Sleeper	2,358.96	1,698.62	2,157.47	4,057.58	3,768.80	9,818.41
(c) Unallocated	-	-	-	-	-	62.15
Total	23,373.75	23,589.78	15,375.47	46,963.53	34,166.40	81,116.49
Less: Inter - Segment revenue	11.25	-	105.73	11.25	105.73	201.94
Revenue from operations	23,362.50	23,589.78	15,269.74	46,952.28	34,060.67	80,914.55
2 Segment Results						
Profit Before Taxes & Interest						
(a) Infrastructure	2,631.78	2,935.54	1,840.11	5,567.32	4,220.61	9,269.01
(b) Concrete Sleeper	638.65	(6.69)	(18.44)	631.96	(188.70)	(120.81)
(c) Others	(57.84)	13.04	(41.59)	(44.80)	(38.45)	(247.56)
Total	3,212.59	2,941.89	1,780.08	6,154.48	3,993.46	8,900.64
Less: Unallocated expenditure net of Income	416.04	360.95	192.43	776.99	659.11	1,562.34
	2,796.55	2,580.94	1,587.65	5,377.49	3,334.35	7,338.30
Less : Finance costs	816.69	868.99	937.19	1,685.68	1,827.05	3,742.23
Total Profit Before Taxes	1,979.86	1,711.95	650.46	3,691.81	1,507.30	3,596.07
3 Segment Assets						
(a) Infrastructure	57,345.79	57,148.59	51,466.77	57,345.79	51,466.77	56,033.89
(b) Concrete Sleeper	15,194.32	14,356.95	15,155.09	15,194.32	15,155.09	16,084.15
(c) Others	659.32	980.99	650.46	659.32	650.46	647.79
(d) Unallocated	5,275.59	5,512.04	5,944.42	5,275.59	5,944.42	5,432.94
Total	78,475.02	77,998.57	73,216.74	78,475.02	73,216.74	78,198.77
4 Segment Liabilities						
(a) Infrastructure	19,700.13	20,284.55	16,766.00	19,700.13	16,766.00	20,374.09
(b) Concrete Sleeper	4,205.60	2,503.17	2,130.16	4,205.60	2,130.16	3,728.05
(c) Others	46.45	45.37	83.07	46.45	83.07	94.19
(d) Unallocated	25,061.04	26,160.32	27,710.64	25,061.04	27,710.64	26,283.60
Total	49,013.22	48,993.41	46,689.87	49,013.22	46,689.87	50,479.93
Standalone Information :	<u> </u>				Ι	
	22.477.27	22 420 40	14 041 73	4E E04 FF	22 725 24	70 004 83
(a) Revenue from operations	22,166.36	23,430.19	14,941.72	45,596.55	33,725.21	79,001.83
(b) Profit before taxes	1,522.83	2,073.19	808.85	3,596.02	1,919.58	4,651.41
(c) Profit after taxes	1,139.03	1,558.10	582.30	2,697.13	1,413.60	3,456.77





DWARIKA Digitally signed by DWARIKA PRASAD PRASAD TANTIA Date: 2023.11.08 13:20:02 +05'30'

- 1 The above unaudited consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 8, 2023. The said results have also been reviewed by the statutory auditors of the Holding Company.
- 2 The above unaudited consolidated results are also available on the holding company's website www.gptinfra.in and on the stock exchange websites (www.bseindia.com and nseindia.com).
- 3 The Group is currently focused on two Operating Segments: Infrastructure and Concrete Sleeper. The Operating Segments have been reported in the manner consistent with internal reporting provided to the Chief Operating Decision Maker.
- 4 The statutory auditors of the holding company have drawn emphasis of matter in their review report regarding -

Uncertainty of recovery of the holding company's share of unbilled revenue, trade receivables, and other assets aggregating to ₹ 62.58 lakhs from one of its customers in joint operations and an amount of ₹ 246.60 lakhs from a customer of the holding company. The underlying projects in both the above cases were completed in prior years and the management of the joint operations and of the holding company have both initiated arbitration proceedings for the recovery of the aforesaid amounts. The management of the joint operations and the holding company, based on their internal assessment, and backed by the legal opinion taken in the previous year and based on no further updates during the current period, believes that the outcome of the arbitration proceedings will be favourable for the Joint Operations and the holding company in the respective matters, and hence, no provision is considered necessary in these unaudited consolidated financial results.

- 5 The above results include effect of settlement of the arbitral awards which have been mutually settled between the Company's subsidiary (Jogbani Highway Private Limited) for Rs 5,937.12 Lakhs with its customer and the holding company's joint operation for Rs 1,177.93 Lakhs with its customer under the Vivad Se Vishwas II (Contractual Disputes) Settlement Scheme of the Government of India as already intimated to the Stock Exchanges on October 17, 2023.
- 6 The Board of Directors of the Company have declared Interim Dividend @ 10% i.e. ₹ 1.00 per Equity share. The record date for payment of interim dividend for shares in physical as well as in demat form has been fixed on 24th November 2023.
- 7 During the previous year, the holding company has issued and alloted 2,90,86,000 equity shares of face value of ₹ 10 each as bonus shares in the proportion of one bonus equity share of face value of ₹ 10 each for every one equity share of face value of ₹ 10, by capitalising an amount of ₹ 2,908.60 lakhs from securities premium. The above changes are reflected in the Earnings per share (both basic and diluted) for all reporting periods.
- 8 There were no items in the nature of exceptional / discontinued operations during the respective periods/years reported above.
- 9 This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
- 10 Previous period's figures have been regrouped / rearranged wherever considered necessary to confirm to the current period's classification.

DIPAK Digitally signed by DIPAK JAISWAL Date: 2023.11.08
13:42:27 +05'30'

AK JAISWAL
e: 2023.11.08
42:27 +05'30'

Vikram
Agarwal

Agarwal

Digitally signed by Wikram Agarwal
Digitally signed by Wikram Agarwal
Dix: c=IN, or-personal, title=1501,
pseudonym=jKdqefsaMv7m3zRLFI
EKHHJ30Pilly
2.5.4.20=455f164fdceaac53fadcd37.
681ce23266b, postalCode=711202,
st=West Bengal,
serialNumberodoC68667fde8da762
6fb5005330f70c7a961640d8baf160
898b76618a967437, r=wlKm3

Agarwal Date: 2023.11.08 13:57:42 +05'30' For and on behalf of Board of Directors

DWARIKA Digitally signed by DWARIKA PRASAD TANTIA Date: 2023.11.08 13:20:23 +05'30'

D. P. Tantia Chairman DIN - 00001341

Place: Kolkata

Date: November 8, 2023