



JAYSHREE CHEMICALS LIMITED

Registered Office : 31, Chowringhee Road, Kolkata - 700 016
Phone : (033) 71500500, E-mail : jcl@jayshreechemicals.com
Website : www.jayshreechemicals.com CIN : L24119WB1962PLC218608

ISO 9001 & ISO 14001



DNV

REGISTERED FIRM

8th November, 2023

BSE Ltd.
PhirozeJeejeebhoy Towers
Dalal Street
Mumbai – 400001

SCRIP CODE: 506520

Subject: Outcome of Board Meeting held on 8th November, 2023

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we send herewith the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended 30th September, 2023 which were approved by the Board of Directors at their Meeting held today i.e. 8th November, 2023 as recommended by the Audit Committee.

The Meeting of Board of Directors of the Company commenced at 12.30 P.M. and concluded at 02:20 P.M.

We also enclose the Limited Review Report dated 8th November, 2023 issued by M/s. AMK & Associates, Statutory Auditors of the Company on the Unaudited Financial Results for the quarter ended 30th September, 2023 which was placed before the Board of Directors.

Please take the above on record.

Thanking you

Yours faithfully,
For Jayshree Chemicals Limited

Akash Ghuwalewala
Compliance Officer and Company Secretary

Encl: As stated.



AMK & ASSOCIATES
Chartered Accountants

Stesalit Tower, Room No. 303
3rd floor, Block EP & GP
Sector-V, Salt Lake, Kolkata- 700091
Ph- 91 (33) 4063 0462

Sunshine Tower, 7th Floor, Unit No.: 716,
Senapati Bapat Marg, Dadar (West)
Mumbai- 400013
Ph-91 (22)- 4005 4744

Independent Auditor's Review Report

To,
The Board of Directors
Jayshree Chemicals Limited

1. We have reviewed the accompanying statement of unaudited financial results of Jayshree Chemicals Limited for the quarter and half year ended 30 September 2023 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AMK & Associates
Chartered Accountants
FRN: 327817E



Kolkata
8th November 2023

Bhupendra Kumar Bhutia
Partner
M.No. 069363
UDIN: 23059363BGWBRC2721

JAYSHREE CHEMICALS LIMITED
Registered Office : 31 Chowringhee Road, Kolkata-700016
CIN : L24119WB1962PLC218608

Statement of Un-Audited Standalone Financial Results For The Quarter & Half-Year Ended 30th September, 2023

Rs. In Lakhs

Sl No	PARTICULARS	QUARTER ENDED			HALF-YEAR ENDED		YEAR ENDED
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Revenue from Operations	362	253	203	615	405	895
	(b) Other income	33	57	37	90	66	142
	Total Income	395	310	240	705	471	1,037
2	Expenses						
	(a) Purchases of stock-in-trade	299	209	151	508	315	737
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	(8)	3	-	(5)	(1)	(3)
	(c) Freight & Forwarding Expense	12	7	13	19	21	51
	(d) Employee Benefits Expense	19	18	19	37	37	73
	(e) Finance Costs	1	1	-	2	-	1
	(f) Depreciation and Amortisation Expense	7	6	7	13	13	26
	(g) Other Expense	29	39	34	68	63	124
	Total expenses	359	283	224	642	448	1,009
3	Profit before Exceptional Items and Tax (1 - 2)	36	27	16	63	23	28
4	Exceptional Items	9	14	15	23	27	40
5	Profit Before Tax (3 - 4)	27	13	1	40	(4)	(12)
6	Tax Expense	-	-	-	-	-	-
7	Profit for the Period (5-6)	27	13	1	40	(4)	(12)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the Period (7+8)	27	13	1	40	(4)	(12)
10	Paid-up Equity Share Capital (Face Value of the Share Rs.10/- each)	2933	2933	2933	2933	2933	2933
11	Earnings per share (of Rs. 10/- each) :						
	(a) Basic	0.09	0.04	0.00	0.14	(0.01)	(0.04)
	(b) Diluted	0.09	0.04	0.00	0.14	(0.01)	(0.04)

Un-Audited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Half Year Ended 30.09.2023

PARTICULARS	QUARTER ENDED			HALF-YEAR ENDED		YEAR ENDED
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue (Gross)						
Trading Division	319	232	171	551	352	829
Wind Power Division	43	21	31	64	52	65
Electric Division	-	-	1	-	1	1
Net Sales/Income from Operations	362	253	203	615	405	895
Segment Results						
Profit / (Loss) before tax and interest from each segment						
Trading Division	3	1	(2)	4	(4)	(1)
Wind Power Division	31	10	20	41	29	18
Electric Division	-	18	1	18	-	(4)
Net Profit / (Loss) for the year (before finance costs, tax and exceptional items) from each segment	34	29	19	63	25	13
Less-Finance Costs	(1)	(1)	-	(2)	-	(1)
Less-Exceptional Item (net)	(9)	(14)	(15)	(23)	(27)	(40)
Add: Other Un-allocable income net off un-allocable expenditure	3	(1)	(3)	2	(2)	16
Total Profit / (loss) before Tax	27	13	1	40	(4)	(12)
SEGMENT ASSETS						
Trading Division	314	273	202	314	202	265
Wind Power Division	468	444	450	468	450	441
Electric Division	12	12	18	12	18	16
Unallocated Asset	1,587	1,665	1,704	1,587	1,704	1,605
TOTAL ASSETS	2,381	2,394	2,374	2,381	2,374	2,327
SEGMENT LIABILITIES						
Trading Division	44	73	39	44	39	10
Wind Power Division	6	13	1	6	1	-
Electric Division	4	4	26	4	28	27
Unallocated Liabilities	666	669	676	666	676	668
TOTAL LIABILITIES	720	759	744	720	744	705



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Notes:
1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 8th November, 2023

2 The above financials results have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

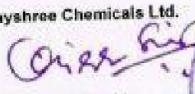
3 The above standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

4 The exceptional item consists sum of Rs 23 Lakhs of expenses incurred relating to sale of caustic soda manufacturing plant to Grasim Industries Ltd. (Formerly Aditya Birla Chemical (India) Ltd.) during the financial year 2014-2015.

5 On 20th October, 2023, a Company Petition has been filed with NCLT Kolkata Bench in respect of Scheme of Amalgamation under sections 230 to 232 and other applicable provisions of the Companies Act, 2013 for the merger of Bangur Exim Private Limited and East Coast Powers Limited (Wholly Owned Subsidiaries) with the Company with an appointed date of 1st April, 2023.

6 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.


Rajesh Kumar Singh
Director (Commercial) & CFO
(Din: 01210804)



Statement of Assets and Liabilities		
Disclosure as per the regulations 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015		
Rs. In Lakhs		
Particulars	Standalone	
	As at 30/09/2023 (Un-Audited)	As at 31/03/2023 (Audited)
ASSETS :		
1 Non-current Assets		
1 (a) Property, Plant & Equipment	278	291
(b) Financial Assets		
(i) Investments	65	65
(ii) Others	5	5
(c) Deferred Tax Assets (Net)	1	1
(d) Other Non current Assets	9	9
	358	371
2 Current Assets		
(a) Inventories	31	26
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	481	388
(iii) Cash & cash equivalents	9	306
(iv) Bank balances other than (iii) above	739	718
(v) Loans	609	349
(vi) Others (to be specified)		
(vi) Other Financial Assets	3	3
(c) Current Tax Assets (Net)	105	102
(d) Other Current Assets	46	64
	2,023	1,956
TOTAL ASSETS	2,381	2,327
EQUITY AND LIABILITIES:		
II Equity		
1 (a) Equity Share capital	2,933	2,933
(b) Other Equity	(1,272)	(1,310)
	1,661	1,623
2 Non-current Liabilities :		
(a) Provisions	6	3
	6	3
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	38	-
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises;	-	-
(B) total outstanding dues of creditors other than micro enterprises	27	40
(iii) Other financial liabilities	43	46
(b) Other current liabilities	393	400
(c) Provisions	213	215
	714	701
TOTAL EQUITY AND LIABILITIES	2,381	2,327



JAYSHREE CHEMICALS LIMITED
CIN: L24119WB1962PLC218608

Un- Audited Standalone Cash Flow Statement for the Period Ended 30th September 2023

		<i>Rs. In Lakhs</i>	
		Period Ended	Period Ended
PARTICULARS		30.09.2023	30.09.2022
(A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax and Extra-ordinary Items		40	(4)
<u>Adjustments for:</u>			
-Allowance /Bad Debts Written Off			-
-Depreciation		13	13
-Net Profit/(Loss) on sale of fixed/discarded assets			-
-Interest Expenses		2	-
-Net (Gain) / Loss on sale of Current Investment		-	-
-Interest Income		(62)	(54)
Operating Profit Before Working Capital Changes		(7)	(45)
<u>Adjustments for:</u>			
-Trade Payables		(22)	(3)
-Trade and other Receivables		(75)	(45)
-Inventories		(5)	(1)
Cash Generated from Operations :		(109)	(94)
-Direct Taxes Paid		(3)	7
Net Cash generated from Operating Activities		(112)	(87)
(B) CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipments (Net)		-	1
Loan to Other Body Corporates		100	-
Loan to Related Parties		(360)	(378)
Term Deposit other than cash equivalents		(22)	(15)
Interest Received		62	54
Dividend Income		-	-
Net Cash used in Investing Activities		(220)	(338)
(C) CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Short Term Borrowings		37	36
Interest Paid		(2)	-
Net Cash generated/(used) in Financing Activities		35	36
Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)		(297)	(389)
Opening Cash and Cash Equivalents		306	399
Closing Cash and Cash Equivalents		9	10
		-	-





AMK & ASSOCIATES
Chartered Accountants

Stesalit Tower, Room No. 303
3rd floor, Block EP & GP
Sector-V, Salt Lake, Kolkata- 700091
Ph- 91 (33) 4063 0462

Sunshine Tower, 7th Floor, Unit No.: 716,
Senapati Bapat Marg, Dadar (West)
Mumbai- 400013
Ph-91 (22)- 4005 4744

Independent Auditor's Review Report

**To,
The Board of Directors
Jayshree Chemicals Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Jayshree Chemicals Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and half year ended 30 September, 2023 ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other 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 Engagements (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.
4. The Statement includes the results of the parents and its subsidiaries **(a) East Coast Power Limited and (b) Bangur Exim Private Limited.**
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.





AMK & ASSOCIATES
Chartered Accountants

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6. Material Uncertainty Relating to Going Concern

Attention is drawn to note no. 6 that the net worth of the above two (2) subsidiaries included in the Group, has accumulated losses as of 30th September 2023 exceeds either more than 90% or 100% of their paid-up capital. The ability of these two (2) subsidiaries company to continue as a going concern is dependent upon their profitable operations in the foreseeable future and continued adequate financial support from Parent (Jayshree Chemicals Limited).

Our opinion is not modified in respect of this matter.

7. Other Matters

Attention is drawn to note no. 5 that consolidated financial results of the Group for the quarter and half year ended 30th September 2023 is not comparable with the corresponding quarter and half year ended 30th September 2022 as one (1) wholly owned subsidiary- Bangur Exim Private Limited was acquired by the parent company w.e.f. 31st March 2023.

Our conclusion on the Statement is not modified in respect of the above matters.

Kolkata
8th November 2023



For AMK & Associates
Chartered Accountants
FRN: 327817E

Bhupendra Kumar Bhutia
Partner
M.No. 059363
UDIN: 23059363BGWBRD1974

JAYSHREE CHEMICALS LIMITED

Registered Office : 31 Chowringhee Road, Kolkata-700016

CIN : L24119WB1962PLC218808

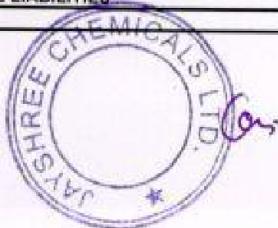
Statement of Un-Audited Consolidated Financial Results For The Quarter & Half Year Ended 30th September, 2023

Rs. Lakhs

Sl No	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Revenue from Operations	362	253	204	615	405	895
	(b) Other income	23	46	34	69	62	134
	Total Income	385	299	238	684	467	1,029
2	Expenses						
	(a) Purchases of stock-in-trade	299	209	151	508	315	737
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	(8)	3	-	(5)	(1)	(3)
	(c) Freight & Forwarding Expense	12	7	8	19	21	51
	(d) Employee Benefits Expense	19	18	19	37	37	73
	(e) Finance Costs	3	2	-	5	-	1
	(f) Depreciation and Amortisation Expense	7	6	7	13	13	26
	(g) Other Expense	30	40	39	70	63	125
	Total expenses	362	285	224	647	448	1,010
3	Profit before Exceptional Items and Tax (1 - 2)	23	14	14	37	19	19
4	Exceptional Items	9	14	15	23	27	40
5	Profit Before Tax (3 - 4)	14	-	(1)	14	(8)	(21)
6	Tax Expense	-	-	-	-	-	-
7	Profit for the year (5-6)	14	-	(1)	14	(8)	(21)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the year (7+8)	14	-	(1)	14	(8)	(21)
10	Paid-up equity share capital (Face Value of the Share Rs.10/- each)	2933	2933	2933	2933	2933	2933
11	Earnings per share (of Rs. 10/- each) :						
	(a) Basic	0.05	0.00	(0.00)	0.05	(0.03)	(0.07)
	(b) Diluted	0.05	0.00	(0.00)	0.05	(0.03)	(0.07)

Un- Audited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Half Year Ended 30.09.2023

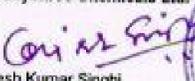
PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue (Gross)						
Trading Division	319	232	172	551	352	829
Wind Mill Division	43	21	31	64	52	65
Electric Division	-	-	1	-	1	1
Net Sales/Income from Operations	362	253	204	615	405	895
Segment Results						
Profit / (Loss) before tax and interest from each segment						
Trading Division	3	1	(2)	4	(4)	(1)
Wind Power Division	31	10	20	41	29	18
Electric Division	-	18	1	18	-	(4)
Net Profit / (Loss) for the year (before finance costs, tax and exceptional items) from each segment	34	29	19	63	25	13
Less-Finance Costs	(3)	(2)	-	(5)	-	(1)
Less-Exceptional Item (net)	(9)	(14)	(15)	(23)	(27)	(40)
Add: Other Un-allocable income net off un-allocable expenditure	(8)	(13)	(5)	(21)	(9)	7
Total Profit / (loss) before Tax	14	-	(1)	14	(8)	(21)
SEGMENT ASSETS						
Trading Division	314	273	202	314	202	265
Wind Power Division	468	444	450	468	450	441
Electric Division	12	12	18	12	18	16
Unallocated Asset	1,394	1,483	1,653	1,394	1,653	1,777
TOTAL ASSETS	2,188	2,212	2,322	2,188	2,322	2,499
SEGMENT LIABILITIES						
Trading Division	44	73	39	44	39	10
Wind Power Division	6	13	1	6	1	-
Electric Division	4	4	28	4	28	27
Unallocated Liabilities	728	730	676	728	676	1,070
TOTAL LIABILITIES	782	820	744	782	744	1,107



Notes:

- 1 The above Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 8th November, 2023
- 2 The above Consolidated financials results have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The above consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 ' Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The exceptional item consists sum of Rs 23 Lakhs of expenses incurred relating to sale of caustic soda manufacturing plant to Grasim Industries Ltd. (Formerly Aditya Birla Chemical (India) Ltd.) during the financial year 2014-2015.
- 5 The Consolidated Financial Results for the quarter & half year ended 30th September 2022 and year ended 31st March 2023, does not includes the financial results of a newly acquired wholly owned Subsidiary-Bangur Exim Pvt. Ltd., as the effective date of acquisition was 31st March, 2023.
- 6 The Net worth of the both subsidiaries-(1) East Coast Powers Ltd. and (2) Bangur Exim Pvt. Ltd., are wholly/substantially eroded, their ability of the companies to continue as a going concern is dependent upon profitable future operations and continued adequate financial support from the Holding Company (Jayshree Chemicals Limited)
- 7 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.


Rajesh Kumar Singh
Director (Commercial) & CFO
DIN: 01210804



Statement of Assets and Liabilities

Disclosures as per the regulations 33 of SEBI(Listing Obligations and Disclosures Requirements) Regulations, 2015

Particulars	Consolidated	
	As at 30/09/2023 (Un-Audited)	As at 31/03/2023 (Audited)
ASSETS:		
I Non-current Assets		
1 (a) Property, Plant & Equipment		291
(b) Capital work-in-progress	278	84
(c) Financial Assets	84	6
(i) Others		1
(d) Deferred Tax Assets (Net)	6	9
(e) Other Non current Assets	1	
	9	
	378	391
2 Current Assets		
(a) Inventories		27
(b) Financial Assets	32	
(i) Investments		606
(ii) Trade receivables	699	313
(iii) Cash & cash equivalents	9	718
(iv) Bank balances other than (iii) above	740	273
(v) Loans	172	
(vi) Others (to be specified)		4
(vii) Other Financial Assets	4	102
(c) Current Tax Assets (Net)	105	65
(d) Other Current Assets	47	
	1,808	2,108
TOTAL ASSETS	2,186	2,499
EQUITY AND LIABILITIES:		
II Equity		
1 (a) Equity Share capital	2,933	2,933
(b) Other Equity	(1,527)	(1,541)
	1,406	1,392
2 Non-current Liabilities :		
(a) Provisions		3
(c) Deferred tax liabilities (Net)	6	-
(d) Other non current liabilities	-	-
	6	3
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	100	400
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises;	-	-
(B) total outstanding dues of creditors other than micro enterprises and	27	46
(iii) Other financial liabilities	43	403
(b) Other current liabilities	393	215
(c) Provisions	213	-
(d) Current Tax Liabilities (net)	-	
	776	1,104
TOTAL EQUITY AND LIABILITIES	2,186	2,499



JAYSHREE CHEMICALS LIMITED
CIN: L24119WB1962PLC218608

Un- Audited Consolidated Cash Flow Statement for the Period Ended 30th September 2023

		(Rs. In Lakhs)	
	PARTICULARS	Period Ended 30-09-23	Period Ended 30-09-22
(A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and Extra-ordinary Items	14	(8)
	<u>Adjustments for:</u>		
	-Allowance /Bad Debts Written Off		
	-Depreciation		
	-Net Profit/(Loss) on sale of fixed/discarded assets	13	13
	-Interest Expenses		
	-Net (Gain) / Loss on sale of Current Investment	5	-
	-Interest Income	-	-
	Operating Profit Before Working Capital Changes	(41)	(50)
	<u>Adjustments for:</u>	<u>(9)</u>	<u>(45)</u>
	-Trade Payables		
	-Trade and other Receivables	(26)	(4)
	-Inventories	(75)	(45)
	Cash Generated from Operations :	(5)	(1)
	-Direct Taxes Paid	(115)	(95)
	Net Cash generated from Operating Activities	(3)	7
		(118)	(88)
(B)	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipments (Net)	-	1
	Sale of Property, Plant and Equipments (Net)	-	-
	Sale/ (Purchase) of Current Investment (Net)	-	-
	Purchase of Investments in Subsidiary	-	-
	Loan to Other Body Corporates	-	-
	Loan to Related Parties	100	-
	Term Deposit other than cash equivalents	-	(373)
	Interest Received	(22)	(15)
	Net Cash used in Investing Activities	41	50
		119	(337)
(C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Short Term Borrowings		
	Unclaimed Dividend Paid	(300)	36
	Interest Paid	-	-
	Net Cash generated/(used) in Financing Activities	(5)	-
	Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	(305)	36
	Opening Cash and Cash Equivalents	(304)	(389)
	Closing Cash and Cash Equivalents	313	400
		9	11



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