



Shrikrishna

DEVCON LIMITED

www.shrikrishnadevconlimited.com

Date: 14-11-2022

**To,
BSE Limited
Phiroze Jeejeebhoy Towers, Rotunda Bldg,
Dalal Street, Fort, Mumbai- 400 001**

**SUB: OUTCOME OF BOARD MEETING HELD ON 14-11-2022 & SUBMISSION OF
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED
ON 30-09-2022.**

REF: SCRIP ID: SHRIKRISH, SCRIP CODE: 531080 & ISIN: INE997I01012

Dear Sir/ Madam,

In continuation of our intimation dated 05-11-2022 and 10-11-2022 and as per Regulation 30 of SEBI (LODR) Regulations, 2015, we hereby inform that the Board of Directors of the Company at their meeting held on 14-11-2022 has, inter alia, considered and approved the Standalone and Consolidated Unaudited Financial Results for the Quarter and Half Year ended on 30-09-2022 along with the Limited Review Report of the Statutory Auditors thereon, along with other routine businesses.

Further, pursuant to the Regulation 33 of the SEBI (LODR) Regulations, 2015, we are enclosing herewith the approved Standalone and Consolidated Unaudited Financial Results for the and Half Year ended on 30-09-2022 along with the Limited Review Reports of the Statutory Auditors thereon, Statements of Assets and Liabilities for the Half Year ended on 30-09-2022 and Cash Flow Statements for the period ended on 30-09-2022.

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REGISTERED OFFICE: "SRI KRISHNA" Building, 8th Floor, 805/806, Opp. Laxmi Industrial Estate, New Link Road, Andheri(W), Mumbai-400053, Maharashtra, INDIA, Ph.: +91 22 46082299 Email: shrikrishnaelectra@hotmail.com
CIN No.: L67190MH1993PLC075295

INDORE OFFICE: MZ – 1 & 2, Starlit Tower, 29, Y N Road, Indore-452001, Madhya Pradesh, INDIA, Ph.: +91 731 4041485





Shrikrishna

DEVCON LIMITED

www.shrikrishnadevconlimited.com

The Meeting of the Board of Directors commenced at 05:00 p.m. and concluded at 07:15 p.m.

The aforesaid results shall be disseminated on Company's website at www.shrikrishnadevconlimited.com and the extract of aforesaid results shall also be published in the newspapers.

This is for your information and records.

Thanking you,

Yours faithfully,

For, Shri Krishna Devcon Limited

Sunil Kumar Jain
Managing Director
DIN: 00101324

REGISTERED OFFICE: "SRI KRISHNA" Building, 8th Floor, 805/806, Opp. Laxmi Industrial Estate, New Link Road, Andheri(W), Mumbai-400053, Maharashtra, INDIA, Ph.: +91 22 46082299 Email: shrikrishnaelectra@hotmail.com
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Khandelwal & Khandelwal Associates
Chartered Accountants

302, 3rd Floor, Orbit Mall,
Scheme No.54, A.B. Road
Indore (M.P.), 452001
Phone:- 0731- 4289211
Cell: - 9302949911
Email:-durgesh352003@yahoo.com

CA. Durgesh Khandelwal

Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

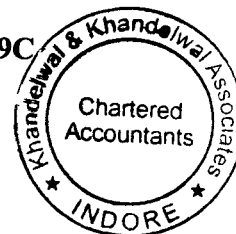
To
Board of Directors
Shri Krishna Devcon Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Shri Krishna Devcon Limited ('the Company') for the quarter ended 30 September 2022 and year to date results for the period from 1 April 2022 to 30 September 2022 ('the Statement').
2. This Statement, which is the responsibility of the Company's management and approved by the 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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 Khandelwal & Khandelwal Associates
Chartered Accountants
Firm Registration No. 008389C



Durgesh Khandelwal
Partner
M. No. 077390



Place: Indore

Date: 14.11.2022

UDIN: 22077390BDCMMP4663

SHRI KRISHNA DEVCON LIMITED

R/o: "SRI KRISHNA" Building, 8th Floor, 805/806, Opp. Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai 400053 MH

Ph.: +91 22 46082299 CIN: L67190MH1993PLC075295

Website: www.shrikrishnadevconlimited.com Email: shrikrishnaelectra@hotmail.com

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2022

Rs. in Lakhs except EPS

PARTICULARS		Quarter ended			Half Year ended		Year Ended
		Sept 30, 2022	June 30, 2022	Sept 30, 2021	Sept 30, 2022	Sept 30, 2021	March 31, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income from operations	370.66	294.41	433.79	665.07	487.28	2,014.71
II	Other Income	24.66	17.12	16.61	41.78	31.39	113.91
III	Total income (I+II)	395.32	311.53	450.40	706.85	518.67	2,128.62
IV	Expenses						
	(a) Land, Construction & Services Cost	583.48	96.04	124.31	679.52	134.19	1,261.09
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(247.69)	56.39	85.18	(191.30)	99.86	(55.80)
	(c) Employee benefits expense	27.01	26.85	25.88	53.86	51.11	104.61
	(d) Finance costs	78.29	60.74	63.65	139.03	126.05	267.96
	(e) Depreciation and amortisation expenses	4.95	4.82	6.55	9.77	10.16	21.38
	(f) Other Expenses	65.09	46.06	34.71	111.15	53.82	168.55
	Total expenses	511.14	290.90	340.29	802.04	475.20	1,767.79
V	Profit/ (Loss) before exceptional items and tax (III-IV)	(115.81)	20.63	110.11	(95.18)	43.47	360.83
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(115.81)	20.63	110.11	(95.18)	43.47	360.83

VIII	Tax expenses						
	(a) Current tax	(5.18)	5.18	10.18	-	10.18	82.02
	(b) Deferred tax	(22.90)	0.01	17.53	(22.89)	0.76	1.64
	Total tax expenses	(28.08)	5.19	27.71	(22.89)	10.94	83.66
IX	Net Profit/ (Loss) for the period (VII-VIII)	(87.73)	15.44	82.40	(72.29)	32.53	277.17
X	Other comprehensive income						
	Item that will be reclassified to profit or loss:	-	-	-	-	-	-
	Income tax effect on above	-	-	-	-	-	-
XI	Total comprehensive income (loss) for the period (IX-X)	(87.73)	15.44	82.40	(72.29)	32.53	277.17
XII	Paid-up equity share capital(Face Value of the share Rs. 10/- each)	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
XIII	Other equity	-	-	-	-	-	4,439.12
XIV	Earnings Per Share (EPS) (not annualised) face value of Rs. 10/- each						
	Basic EPS	(0.31)	0.06	0.29	(0.26)	0.12	0.99
	Diluted EPS	(0.31)	0.06	0.29	(0.26)	0.12	0.99

Note:

- 1 The above standalone unaudited financial results for the quarter and half year ended on September 30, 2022 have been reviewed by the audit committee and approved by the board of directors in their meeting held on November 14, 2022. The statutory auditor have carried out limited review of the same.
- 2 Figures for previous period have been regrouped /reclassified wherever necessary to make them comparable with figures of the current period ended September 30, 2022.
- 3 The Company has evaluated its Operating segments in accordance with Ind AS 108 and has concluded that it is engaged in a single operating segment viz. real estate business.
- 4

For Shri Krishna Devcon Limited



Sunil Kumar Jain
Managing Director
DIN: 00101324

Place: Indore
Date: 14-11-2022

SHRI KRISHNA DEVCON LIMITED

R/o: "SRI KRISHNA" Building, 8th Floor, 805/806, Opp. Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai 400053 MH

Ph.: +91 22 46082299 CIN: L67190MH1993PLC075295

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2022

Rs. in Lakhs

Particulars		As at 30 September 2022	As at 31 March 2022
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	134.70	129.39
	(b) Financial Asset		
	(i) Investments	2,084.22	1,968.72
	(ii) Other financial assets	96.52	96.51
	(c) Deferred tax Assets (Net)	48.01	25.12
	(d) Other non-current assets	122.21	122.21
	Total non current assets	2,485.66	2,341.94
2	Current assets		
	(a) Inventories	11,807.90	11,616.61
	(b) Financial assets		
	(i) Trade receivables	598.38	700.04
	(ii) Cash and cash equivalents	484.95	787.22
	(iii) Loans	951.30	790.35
	(iv) Other financial assets	628.29	622.29
	(c) Other current assets	427.90	342.95
	Total current assets	14,898.72	14,859.46
	TOTAL OF ASSETS	17,384.37	17,201.39

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B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	2,800.00	2,800.00
	(b) Other Equity	4,366.83	4,439.12
	Total equity	7,166.83	7,239.12
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	2,303.67	2,309.63
	(ii) Deferred tax liabilities (Net)		
	Total non current liabilities	2,303.67	2,309.63
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	3,199.54	2,949.63
	(ii) Trade payables		
	Total Outstanding Dues of creditors Micro Enterprises and Small Enterprises	-	-
	Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	1,156.92	1,144.84
	(iii) Other financial liabilities	224.04	224.04
	(b) Other current liabilities	3,333.37	3,293.33
	(c) Current Tax Liabilities (net)	-	40.80
	Total current liabilities	7,913.88	7,652.64
	TOTAL OF EQUITY AND LIABILITIES	17,384.37	17,201.39

For Shri Krishna Devcon Limited



Sunil Kumar Jain
Managing Director
DIN: 00101324

Place: Indore
Date: 14-11-2022

SHRI KRISHNA DEVCON LIMITED

R/o: "SRI KRISHNA" Building, 8th Floor, 805/806, Opp. Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai 400053 MH

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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON SEPTEMBER 30, 2022

Rs. in Lakhs

Particulars	For the Half year ended 30 Sept 2022	For the Half year ended 30 Sept 2021
	Unaudited	Unaudited
A. Cash flow from operating activities		
Net Profit before exceptional item and tax	(95.18)	43.47
<u>Adjustments for:</u>		
Depreciation	9.77	10.16
Interest costs	134.67	126.05
Interest income	(40.47)	(30.78)
Operating profit before working capital changes	8.80	148.91
<u>Changes in working capital:</u>		
(Increase)/Decrease in inventories	(191.30)	99.86
(Increase)/Decrease in trade receivables	101.66	4.03
(Increase)/Decrease in other current assets	(64.82)	(63.48)
(Increase)/Decrease in current financial assets	(6.00)	(103.27)
(Increase)/Decrease in current loans	(160.95)	(87.51)
Increase/(Decrease) in trade payables	12.09	(94.96)
Increase/(Decrease) in current financial liabilities	-	24.00
Increase/(Decrease) in other current liabilities	40.04	(13.92)
Cash generated from operations	(260.49)	(86.34)
Income tax	(60.93)	(1.98)
Net cash flow from / (used in) operating activities (A)	(321.42)	(88.32)

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B. Cash flow from investing activities		
Purchase of property, plant & equipments	(15.09)	(77.05)
(increase)/Decrease in Investments in partnership firms	(115.50)	-
Bank deposits not considered as Cash and cash equivalents	(0.01)	(0.01)
Interest received	40.47	30.78
Net cash flow from / (used in) investing activities (B)	(90.13)	(46.28)
C. Cash flow from financing activities		
Proceeds/(Repayment) of long-term borrowings	(5.96)	32.59
Proceeds/(Repayment) of short-term borrowings	249.91	144.39
Interest cost	(134.67)	(126.05)
Net cash flow from / (used in) financing activities (C)	109.28	50.93
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(302.27)	(83.66)
Cash and cash equivalents at the beginning of the year	787.22	763.96
Cash and cash equivalents at the end of the year	484.95	680.30
Cash and cash equivalents Comprises of:		
(a) Cash on hand	15.66	16.48
(b) Balances with banks in current accounts	469.29	663.82
Total	484.95	680.30

For Shri Krishna Devcon Limited



Sunil Kumar Jain
Managing Director
DIN: 00101324

Place: Indore
Date: 14-11-2022

Khandelwal & Khandelwal Associates
Chartered Accountants

302, 3rd Floor, Orbit Mall,
Scheme No.54, A.B. Road
Indore (M.P.), 452001
Phone:- 0731- 4289211
Cell: - 9302949911
Email:-durgesh352003@yahoo.com

CA. Durgesh Khandelwal

Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

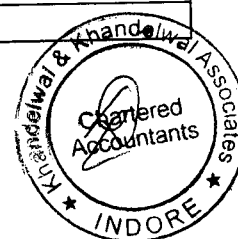
To
Board of Directors
Shri Krishna Devcon Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Shri Krishna Devcon Limited** ("the Holding Company") and its subsidiary partnership firms (the Holding Company, its subsidiary partnership firms together referred to as "the Group"), its associates partnership firms for the quarter ended 30 September 2022 and year to date results for the period from 1 April 2022 to 30 September 2022 ("the Statement") being submitted by the Holding company 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 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 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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.

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 following entities:


M/S Maa Shipra Enterprises	Associate Partnership Firm
M/S Avani Buildcon	Associate Partnership Firm
M/S Krishna Developers	Associate Partnership Firm
M/S Rose Builtech	Associate Partnership Firm
M/S Shri Krishna Buildcon	Subsidiary Partnership Firm



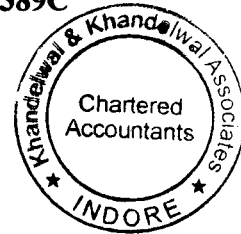
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on interim financial information provided by Management referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance 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
6. The consolidated unaudited financial results includes the Group's share of Profit /(loss) after tax of Rs. Nil and Rs. Nil for the quarter ended 30 September 2022 and year to date results for the period from 1 April 2022 to 30 September 2022 respectively and total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended 30 September 2022 and year to date results for the period from 1 April 2022 to 30 September 2022 respectively, as considered in the Statement, in respect of 4 associates based on their interim financial information which have not been reviewed by their auditors. We did not review the financial information of one subsidiary included in the consolidated financial results, whose financial information reflects total assets of Rs. 309.50 lakhs as at September 30, 2022, revenues of Rs. Nil, profit after tax of Rs. Nil, comprehensive income of Rs. Nil for the quarter ended and year to date ended September 30, 2022 and net cash flow of Rs. Nil for the year to date results from 1 April 2022 to September 30, 2022 as considered in the consolidated financial results. These above financial information provided to us by the management. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information results certified by the Management.

For Khandelwal & Khandelwal Associates
Chartered Accountants
Firm Registration No. 008389C



Durgesh Khandelwal
Partner
M. No. 077390



Place: Indore

Date: 14.11.2022

UDIN: 22077390BDCNBK5089

SHRI KRISHNA DEVCON LIMITED

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Ph.: +91 22 46082299 CIN: L67190MH1993PLC075295

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STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2022

Rs. in Lakhs except EPS

PARTICULARS		Quarter ended			Half Year ended		Year Ended
		Sept 30, 2022	June 30, 2022	Sept 30, 2021	Sept 30, 2022	Sept 30, 2021	March 31, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income from operations	370.66	294.41	433.79	665.07	487.28	2,014.71
II	Other Income	24.66	17.12	16.61	41.78	31.39	113.91
III	Total income (I+II)	395.32	311.53	450.40	706.85	518.67	2,128.62
IV	Expenses						
	(a) Land, Construction & Services Cost	583.48	96.04	124.31	679.52	134.19	1,261.09
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(247.69)	56.39	85.18	(191.30)	99.86	(55.80)
	(c) Employee benefits expense	27.01	26.85	25.88	53.86	51.11	104.61
	(d) Finance costs	78.29	60.74	63.65	139.03	126.05	267.96
	(e) Depreciation and amortisation expenses	4.95	4.82	6.55	9.77	10.16	21.38
	(f) Other Expenses	65.09	46.06	34.71	111.15	53.82	168.55
	Total expenses	511.14	290.90	340.29	802.04	475.20	1,767.79
V	Profit/ (Loss) before exceptional items and tax (III-IV)	(115.81)	20.63	110.11	(95.18)	43.47	360.83
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(115.81)	20.63	110.11	(95.18)	43.47	360.83
VIII	Tax expenses						
	(a) Current tax	(5.18)	5.18	10.18	-	10.18	82.02
	(b) Deferred tax	(22.90)	0.01	17.53	(22.89)	0.76	1.64
	Total tax expenses	(28.08)	5.19	27.71	(22.89)	10.94	83.66
IX	Net Profit/ (Loss) for the period (VII-VIII)	(87.73)	15.44	82.40	(72.29)	32.53	277.17
X	Share of profit/(loss) of associates (net)	-	-	-	-	-	-
XI	Profit/(Loss) for the year (IX+X)	(87.73)	15.44	82.40	(72.29)	32.53	277.17
	Profit/(Loss) for the year attributable to:						
	Owner of the Company	(87.73)	15.44	82.40	(72.29)	32.53	277.17
	Non Controlling Interest	-	-	-	-	-	-

XII	Other comprehensive income	-	-	-	-	-	-
	Income tax effect on above	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
	Other Comprehensive Income for the year attributable to:						
	Owner of the Comapany	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
XIII	Total comprehensive income (loss) for the period (XI-XII)	(87.73)	15.44	82.40	(72.29)	32.53	277.17
	Total Comprehensive Income for the year attributable to:						
	Owner of the Company	(87.73)	15.44	82.40	(72.29)	32.53	277.17
	Non Controlling Interest	-	-	-	-	-	-
XIV	Paid-up equity share capital (Face Value of the share Rs. 10/- each)	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
XV	Other equity	-	-	-	-	-	4,439.12
XVI	Earnings Per Share (EPS) (not annualised) face value of Rs. 10/- each						
	Basic EPS	(0.31)	0.06	0.29	(0.26)	0.12	0.99
	Diluted EPS	(0.31)	0.06	0.29	(0.26)	0.12	0.99

Note:

- 1 The above consolidated unaudited financial results for the quarter and half year ended on September 30, 2022 have been reviewed by the audit committee and approved by the board of directors in their meeting held on November 14, 2022. The statutory auditor have carried out limited review of the same.
- 2 Figures for previous period have been regrouped /reclassified wherever necessary to make them comparable with figures of the current period ended September 30, 2022.
- 3 The Group has evaluated its Operating segments in accordance with Ind AS 108 and has concluded that it is engaged in a single operating segment viz. real estate business.

For Shri Krishna Devcon Limited



Sunil Kumar Jain
Managing Director
DIN: 00101324

Place: Indore
Date: 14-11-2022

SHRI KRISHNA DEVCON LIMITED

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2022

Rs. in Lakhs

Particulars		As at 30 Sept 2022	As at 31 March 2022
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	134.70	129.39
	(b) Financial Asset		
	(i) Investments	2064.22	1,948.72
	(ii) Other financial assets	96.52	96.51
	(c) Deferred tax Assets (Net)	48.01	25.12
	(d) Other non-current assets	122.21	122.21
	Total non current assets	2,465.66	2,321.94
2	Current assets		
	(a) Inventories	12081.91	11,890.62
	(b) Financial assets		
	(i) Trade receivables	598.38	700.04
	(ii) Cash and cash equivalents	490.62	792.89
	(iii) Loans	951.30	790.35
	(iv) Other financial assets	658.11	652.11
	(c) Other current assets	427.90	342.95
	Total current assets	15,208.22	15,168.96
	TOTAL OF ASSETS	17,673.87	17,490.89

B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	2800.00	2800.00
	(b) Other Equity	4366.83	4,439.12
	(c) Non Controlling Interest	129.68	129.68
	Total equity	7,296.51	7,368.80
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	2303.67	2,309.63
	Total non current liabilities	2,303.67	2,309.63
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	3359.363	3,109.45
	(ii) Trade payables		
	Total Outstanding Dues of creditors Micro Enterprises and Small Enterprises		
	Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	1156.925	1,144.84
	(iii) Other financial liability	224.041	224.04
	(b) Other current liabilities	3333.370	3,293.33
	(c) Current Tax Liabilities (net)	-	40.80
	Total current liabilities	8,073.70	7,812.46
	TOTAL OF EQUITY AND LIABILITIES	17,673.87	17,490.89

For Shri Krishna Devcon Limited



Sunil Kumar Jain
Managing Director
DIN: 00101324

Place: Indore
Date: 14-11-2022

SHRI KRISHNA DEVCON LIMITED

R/o: "SRI KRISHNA" Building, 8th Floor, 805/806, Opp. Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai 400053 MH

Ph.: +91 22 46082299 CIN: L67190MH1993PLC075295

Website: www.shrikrishnadevconlimited.com Email: shrikrishnaelectra@hotmail.com

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON SEPTEMBER 30, 2022

Rs. in Lakhs

Particulars	For the Half year ended 30 Sept 2022	For the Half year ended 30 Sept 2021
	Unaudited	Unaudited
A. Cash flow from operating activities		
Net Profit before exceptional item and tax	(95.18)	43.47
<u>Adjustments for:</u>		
Depreciation	9.77	10.16
Interest costs	134.67	126.05
Interest income	(40.47)	(30.78)
Operating profit before working capital changes	8.80	148.91
<u>Changes in working capital:</u>		
(Increase)/Decrease in inventories	(191.30)	99.86
(Increase)/Decrease in trade receivables	101.66	4.03
(Increase)/Decrease in other current assets	(64.82)	(63.48)
(Increase)/Decrease in current financial assets	(6.00)	(103.27)
(Increase)/Decrease in current loans	(160.95)	(87.51)
Increase/(Decrease) in trade payables	12.09	(94.96)
Increase/(Decrease) in current financial liabilities	-	24.00
Increase/(Decrease) in other current liabilities	40.04	(13.92)
Cash generated from operations	(260.49)	(86.34)
Income tax	(60.93)	(1.98)
Net cash flow from / (used in) operating activities (A)	(321.42)	(88.32)

B. Cash flow from investing activities		
Purchase of property, plant & equipments	(15.09)	(77.05)
(increase)/Decrease in Investments in partnership firms	(115.50)	-
Bank deposits not considered as Cash and cash equivalents	(0.01)	(0.01)
Interest received	40.47	30.78
Net cash flow from / (used in) investing activities (B)	(90.13)	(46.28)
C. Cash flow from financing activities		
Proceeds/(Repayment) of long-term borrowings	(5.96)	32.59
Proceeds/(Repayment) of short-term borrowings	249.91	144.39
Interest cost	(134.67)	(126.05)
Net cash flow from / (used in) financing activities (C)	109.28	50.93
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(302.27)	(83.66)
Cash and cash equivalents at the beginning of the year	792.89	769.63
Adjustments on account of sales of subsidiary partnership firm		
Cash and cash equivalents at the end of the year	490.62	685.97
Cash and cash equivalents Comprises of:		
(a) Cash on hand	15.67	16.49
(b) Balances with banks in current accounts	474.95	669.48
Total	490.62	685.97

For Shri Krishna Devcon Limited



Sunil Kumar Jain
Managing Director
DIN: 00101324

Place: Indore
Date: 14-11-2022