



Realize Your Ideas

# California Software Company Limited

CIN: L72300TN1992PLC022135

Registered Office: Workflo, Greta Towers, Industrial Estate, Perungudi,

OMR Phase 1, Chennai 600096

Phone +91 94448 60882

Email: [investor@calsoftgroup.com](mailto:investor@calsoftgroup.com) [www.calsoftgroup.com/www.calsof.com](http://www.calsoftgroup.com/www.calsof.com)

**October 15, 2021**

To

**National Stock Exchange of India Limited**

**Symbol – CALSOFT**

Exchange Plaza,

5thFloor, Plot No. C/1, G Block,

Bandra-Kurla Complex

Bandra (East), Mumbai - 400 051

**BSE LIMITED**

**Security Code - 532386**

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai-400001

Dear Sir/Madam,

**Sub: Outcome of Board Meeting – Unaudited Financial Results for Quarter and half year ended 30 September 2021**

**Ref: Our Board Meeting Intimation letter dated 07.10.2021**

This is to inform you that the Board of Directors at their meeting held today viz., **15<sup>th</sup> October 2021** has *inter-alia* approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September 2021.

Please find enclosed herewith a copy of the unaudited Financial results (Standalone and Consolidated) of the Company as per Indian Accounting Standards (IND AS) for the quarter and half year ended September 30, 2021 along with Limited review Report thereon as per the prescribed format pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The unaudited Financial Results for the quarter and half year ended 30 September 2021 along with Limited Review Report will be made available on the Company's website [www.calsof.com](http://www.calsof.com).

The Board meeting commenced at 5.00 P.M and concluded at 5.45 P.M

Kindly take note of the above on record.

Thanking you,

Yours truly

For California Software Company Limited

**Dr. Vasudevan Mahalingam**  
Managing Director



Independent Auditor's Review Report on unaudited standalone financial results of California Software Company Limited for the quarter and half year ended September 30, 2021 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors  
California Software Company Limited  
Chennai.

1. We have reviewed the accompanying statement of unaudited standalone financial results ('Statement') of California Software Company Limited ('the Company') for the quarter and half year ended 30<sup>th</sup> September 2021, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019.
2. This standalone statement is the responsibility of the 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 the Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the Statement based on our review.
3. We conducted our review 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. 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 the company's personnel responsible for financial and accounting matters and applying analytical procedures to financial data and thus provide less assurance than an audit. We have not performed an audit 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 unaudited standalone Statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies 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.

For N.Naresh & Co.,  
Chartered Accountants,

  
(E.Kumar)

Partner.

M.No. 217549

UDIN: 21217549AAAA0921

Place: Chennai  
Date: 15/10/2021



CALIFORNIA SOFTWARE COMPANY LIMITED

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2021

(₹ in lakhs, except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended (Audited)
	30 Sep '21	30 Jun '21	30 Sep '20	30 Sep '21	30 Sep '20	31 March '21
<b>Income</b>						
Revenue from Operations	335.00	350.00	55.50	685.00	90.50	145.00
Other Income	-	-	-	-	-	-
<b>Total Income</b>	<b>335.00</b>	<b>350.00</b>	<b>55.50</b>	<b>685.00</b>	<b>90.50</b>	<b>145.00</b>
<b>Expenses</b>						
Employee Benefits Expense	40.56	48.78	11.95	89.34	21.68	40.12
Finance Costs	-	-	-	-	-	-
Depreciation / Amortisation and Depletion Expense	-	-	-	-	-	29.59
Other Expenses	25.81	6.26	12.76	32.07	20.17	49.52
<b>Total Expenses</b>	<b>66.37</b>	<b>55.04</b>	<b>24.71</b>	<b>121.41</b>	<b>41.85</b>	<b>119.23</b>
<b>Profit Before Tax</b>	<b>268.63</b>	<b>294.96</b>	<b>30.79</b>	<b>563.59</b>	<b>48.65</b>	<b>26.27</b>
<b>Tax Expenses</b>						
Current Tax	-	-	13.01	-	13.01	3.07
Deferred Tax	-	-	-	-	-	3.76
<b>Profit for the Period</b>	<b>268.63</b>	<b>294.96</b>	<b>17.78</b>	<b>563.59</b>	<b>35.64</b>	<b>19.44</b>
<b>Other Comprehensive Income (OCI)</b>						
i	Items that will not be reclassified to Profit or Loss	-	-	-	-	-
ii	Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
iii	Items that will be reclassified to Profit or Loss	-	-	-	-	-
iv	Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the Period</b>	<b>268.63</b>	<b>294.96</b>	<b>17.78</b>	<b>563.59</b>	<b>35.64</b>	<b>19.44</b>
Earnings per Equity Share (Face Value of ` 10/-) (Not Annualised)						
(a) Basic (in `)	1.74	1.91	0.14	3.65	0.29	0.13
(b) Diluted (in `)	1.74	1.91	0.14	3.65	0.29	0.13
<b>Number of Shares</b>						
a) Basic	154.57	154.57	123.65	154.57	123.65	154.57
b) Diluted	154.57	154.57	123.65	154.57	123.65	154.57

Notes

\*EPS not annualized

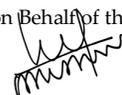
Notes:

- The COVID pandemic is unprecedented and the Company has also experienced its adverse impact. With gradual resumption of operations, plants have started moving towards normalcy, though challenges still exist. While the Company continues to work very closely with all the stakeholders, the situation continues to be still evolving. The Company, as at the date of approval of these financial statements, has relied on available information and assumptions to arrive at its estimates.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13/10/2020
- The Financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Company is engaged in primarily in the IT and Software development business and there are no separate reportable segments as per Ind AS 108 on "Operating Segments" and hence the Ind AS 108 is not applicable.
- The figures of last quarter of current year and previous year are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures.



DATE: 15/10/2021  
PLACE: Chennai

For and on Behalf of the Board

  
MAHALINGAM VASUDEVAN  
Director  
DIN 01608150

California Software Company Limited Standalone unaudited assets and liabilities		(₹ in lakhs)
Particulars	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	549.63	549.63
Financial assets	-	-
i. Investments	311.38	311.38
Deferred tax assets	-	-
<b>Total non-current assets</b>	<b>861.01</b>	<b>861.01</b>
<b>Current assets</b>		
Inventories	-	-
Financial assets	-	-
i. Trade receivables	1,046.38	361.38
ii. Cash and cash equivalents	2.06	1.98
Other current assets	584.92	584.92
<b>Total current assets</b>	<b>1,633.36</b>	<b>948.28</b>
<b>Total assets</b>	<b>2,494.37</b>	<b>1,809.29</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity share capital	1,545.71	1,545.71
Other equity	10.33	-553.26
<b>Total equity</b>	<b>1,556.04</b>	<b>992.45</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>	3.76	3.76
<b>Total non-current liabilities</b>	<b>3.76</b>	<b>3.76</b>
<b>Current liabilities</b>		
Financial liabilities		
i. Borrowings	291.46	169.97
ii. Trade payables	601.98	601.98
Provisions	-	-
Other current liabilities	41.13	41.13
Liabilities directly associated with assets classified as held for sale		
<b>Total current liabilities</b>	<b>934.57</b>	<b>813.08</b>
<b>Total liabilities</b>	<b>938.33</b>	<b>816.84</b>
<b>Total equity and liabilities</b>	<b>2,494.37</b>	<b>1,809.29</b>
		For and on behalf of the Board
		
		Mahalingam Vasudevan
		Director
Date: 15/10/2021		DIN- 01608150
Place: Chennai		



California Software Company Limited  
Standalone unaudited Cash flow statement

(₹ in lakhs)

Particulars	Half year ended 30.09.21 (Unaudited)	Year ended 31.03.2021 (Audited)
<b>Cash flow from operating activities</b>		
Profit before tax	563.59	26.27
Adjustments for:		
Exceptional items	-	-
Depreciation and amortisation expense	-	29.59
<b>Operating profit before working capital changes</b>	563.59	55.86
<b>Changes in working capital:</b>		
Decrease/(increase) in trade receivables and current assets	-685.00	-137.82
Increase/(decrease) in trade payables	-	577.64
Increase/(decrease) other current liabilities and provisions	-	21.00
Decrease/(increase) other current assets	-	8.62
Cash generated from operations	-685.00	469.44
Taxes Paid	-	3.07
<b>Net cash generated from operating activities</b>	<b>-121.41</b>	<b>522.23</b>
<b>Cash flows from investing activities</b>		
Payment for acquisition of subsidiary, net of cash acquired	-	-
Payments for property, plant and equipment	-	-578.08
Changes in long term funds		
<b>Net cash outflow from investing activities</b>	<b>-</b>	<b>-578.08</b>
<b>Cash flows from financing activities</b>		
Proceeds from issues of shares	-	-
Proceeds from borrowings	121.49	52.82
Dividend on OCRPS		
<b>Net cash inflow (outflow) from financing activities</b>	<b>121.49</b>	<b>52.82</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>0.08</b>	<b>-3.03</b>
Cash and cash equivalents at the beginning of the financial year	1.98	5.01
<b>Cash and cash equivalents at end of the year</b>	<b>2.06</b>	<b>1.98</b>



Date: 15/10/2021  
Place: Chennai

For and on behalf of the Board

  
Mahalingam Vasudevan  
Director  
DIN- 01608150

Independent Auditor's Review Report on unaudited consolidated half yearly financial results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the board of directors of  
California Software Company Limited  
Chennai

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of California Software Company Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net (loss) after tax and total comprehensive income of subsidiary for the quarter and half year ended 30th September 2021 and for the period from 1st April 2021 to 30th September 2021 ("the Statement"), 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 read with relevant rules issued thereunder 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 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 specified under section 143(10) of the Companies Act, 2013 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: Subsidiary – M/s. Aspire Communications 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 reports of other auditors 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 include the interim financial information of subsidiary company of M/s. Aspire Communications Private Limited, which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs. Nil and total profit after tax of Rs. Nil and total comprehensive income of Rs. Nil for the quarter and half year ended September 30, 2021 respectively and Cash flows (net) of Rs. Nil for the period from 1<sup>st</sup> April 2021 to 30<sup>th</sup> September 2021

, as considered in the consolidated unaudited financial results, based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

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

For N. Naresh & Co,  
Chartered Accountants,



(E. Kumar)  
Partner.  
M. No. 217549

Place: Chennai  
Date: 15/10/2021

UDIN : 21217549AAAAOT56



CALIFORNIA SOFTWARE COMPANY LIMITED

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2020

(₹ in lakhs, except per share data)

Particulars	Quarter Ended			Half Year Ended		Year
	30 Sep '21	30 Jun '21	30 Sep '20	30 Sep '21	30 Sep '20	31 March '21
<b>Income</b>						
Revenue from Operations	335.00	350.00	55.50	685.00	90.50	145.50
Other Income	-	-	-	-	-	-
<b>Total Income</b>	<b>335.00</b>	<b>350.00</b>	<b>55.50</b>	<b>685.00</b>	<b>90.50</b>	<b>145.50</b>
<b>Expenses</b>						
Employee Benefits Expense	40.56	48.78	11.95	89.34	21.68	40.12
Finance Costs	-	-	-	-	-	-
Depreciation / Amortisation and Depletion Expense	-	-	-	-	-	29.59
Other Expenses	25.81	6.26	12.76	32.07	20.17	49.52
<b>Total Expenses</b>	<b>66.37</b>	<b>55.04</b>	<b>24.71</b>	<b>121.41</b>	<b>41.85</b>	<b>119.23</b>
<b>Profit before exceptional items and tax</b>	<b>268.63</b>	<b>294.96</b>	<b>30.79</b>	<b>563.59</b>	<b>48.65</b>	<b>26.27</b>
Exceptional items						
<b>Profit Before Tax</b>	<b>268.63</b>	<b>294.96</b>	<b>30.79</b>	<b>563.59</b>	<b>48.65</b>	<b>26.27</b>
<b>Tax Expenses</b>						
Current Tax	-	-	13.01	-	13.01	3.07
Deferred Tax	-	-	-	-	-	3.76
<b>Profit for the Period</b>	<b>268.63</b>	<b>294.96</b>	<b>17.78</b>	<b>563.59</b>	<b>35.64</b>	<b>19.44</b>
<b>Other Comprehensive Income (OCI)</b>						
i	Items that will not be reclassified to Profit and Loss	-	-	-	-	-
ii	Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
iii	Items that will be reclassified to Profit or Loss	-	-	-	-	-
iv	Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
<b>Total Other Comprehensive Income (Net of Tax)</b>						
<b>Total Comprehensive Income for the Period</b>	<b>268.63</b>	<b>294.96</b>	<b>17.78</b>	<b>563.59</b>	<b>35.64</b>	<b>19.44</b>
<b>Net Profit attributable to :</b>						
a)	Owners of the Company	268.63	294.96	17.78	563.59	35.64
b)	Non-Controlling Interest	-	-	-	-	-
<b>Other Comprehensive Income attributable to :</b>						
a)	Owners of the Company	268.63	294.96	17.78	563.59	35.64
b)	Non-Controlling Interest	-	-	-	-	-
<b>Total Comprehensive Income attributable to :</b>						
a)	Owners of the Company	268.63	294.96	17.78	563.59	35.64
b)	Non-Controlling Interest	-	-	-	-	-
Earnings per Equity Share (Face Value of ` 10/-) (Not Annualised)						
(a)	Basic (in `)	1.74	1.91	0.14	3.65	0.29
(b)	Diluted (in `)	1.74	1.91	0.14	3.65	0.29
<b>Number of Shares</b>						
a)	Basic	154.57	154.57	123.65	154.57	123.65
b)	Diluted	154.57	154.57	123.65	154.57	123.65

\*EPS not annualized

Notes:

- The COVID pandemic is unprecedented and the Company has also experienced its adverse impact. With gradual resumption of operations, plants have started moving towards normalcy, though challenges still exist. While the Company continues to work very closely with all the stakeholders, the situation continues to be still evolving. The Company, as at the date of approval of these financial statements, has relied on available information and assumptions to arrive at its estimates.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13/10/2020
- The Financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Company is engaged in primarily in the IT and Software development business and there are no separate reportable segments as per Ind AS 108 on "Operating Segments" and hence the Ind AS 108 is not applicable.
- The figures of last quarter of current year and previous year are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Standalone Results of the Company:

Particulars	Quarter Ended			Half Year Ended		Year
	30 Sep '21	30 Jun '21	30 Sep '20	30 Sep '21	30 Sep '20	31 March '21
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Total Income	335.00	350.00	55.50	685.00	90.50	145.50
Net Profit/(loss) before tax expenses	268.63	294.96	30.79	563.59	48.65	26.27
Net Profit/(loss) for the period/year	268.63	294.96	17.78	563.59	35.64	19.44
Total Comprehensive Income for the period/year	<b>268.63</b>	<b>294.96</b>	<b>17.78</b>	<b>563.59</b>	<b>35.64</b>	<b>19.44</b>



For and on behalf of the Board

Mahalingam Vasudevan  
Director

DIN- 01608150

Date: 15/10/2021

Place: Chennai

**California Software Company Limited**  
**Consolidated unaudited assets and liabilities**

(₹ in lakhs)

Particulars	As at 30.09.2021 Unaudited	AS at 31.03.2021 Audited
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	549.63	549.63
Financial assets	-	-
i. Investments	-	-
Deferred tax assets	-	-
<b>Total non-current assets</b>	<b>549.63</b>	<b>549.63</b>
<b>Current assets</b>		
Inventories	-	-
Financial assets	-	-
i. Trade receivables	1,046.38	361.38
ii. Cash and cash equivalents	3.18	3.10
Other current assets	584.43	584.43
<b>Total current assets</b>	<b>1,633.99</b>	<b>948.91</b>
<b>Total assets</b>	<b>2,183.62</b>	<b>1,498.54</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity share capital	1,545.71	1,545.71
Other equity	-301.46	-865.05
<b>Total equity</b>	<b>1,244.25</b>	<b>680.66</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>	3.76	3.76
<b>Total non-current liabilities</b>	<b>3.76</b>	<b>3.76</b>
<b>Current liabilities</b>		
Financial liabilities		
i. Borrowings	291.46	169.97
ii. Trade payables	601.98	601.98
Provisions	-	-
Other current liabilities	42.18	42.18
Liabilities directly associated with assets classified as held for sale		
<b>Total current liabilities</b>	<b>935.61</b>	<b>814.12</b>
<b>Total liabilities</b>	<b>939.37</b>	<b>817.88</b>
<b>Total equity and liabilities</b>	<b>2,183.62</b>	<b>1,498.54</b>

Date: 15/10/2021

Place: Chennai

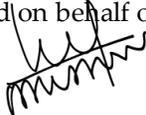


For and on behalf of the Board

Mahalingam Vasudevan

Director

DIN- 01608150

California Software Company Limited Concolidated unaudited cash flow statement		(₹ in lakhs)
Particulars	Half year ended 30.09.21 (Unaudited)	Year ended 31.03.2021 (Audited)
<b>Cash flow from operating activities</b>		
Profit before tax	563.59	26.27
Adjustments for:		
Depreciation and amortisation expense	-	29.59
<b>Operating profit before working capital changes</b>	563.59	55.86
<b>Changes in working capital:</b>		
Decrease/(increase) in trade receivables and current assets	-685.00	-137.82
Increase/(decrease) in trade payables	-	577.64
Increase/(decrease) other current libilities and provisions	-	21.00
Decrease/(increase) other current assets	-	8.62
Cash generated from operations	-121.41	469.44
Taxes Paid	-	3.07
<b>Net cash generated from operating activities</b>	<b>-121.41</b>	<b>522.23</b>
<b>Cash flows from investing activities</b>		
Payment for acquisition of subsidiary, net of cash acquired	-	-
Payments for property, plant and equipment	-	-578.08
Changes in long term funds		
<b>Net cash outflow from investing activities</b>	<b>-</b>	<b>-578.08</b>
<b>Cash flows from financing activities</b>		
Proceeds from issues of shares	-	-
Proceeds from borrowings	121.49	52.82
Dividend on OCRPS	-	-
<b>Net cash inflow (outflow) from financing activities</b>	<b>121.49</b>	<b>52.82</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>0.08</b>	<b>-3.03</b>
Cash and cash equivalents at the beginning of the financial year	3.10	6.13
<b>Cash and cash equivalents at end of the year</b>	<b>3.18</b>	<b>3.10</b>
		For and on behalf of the Board  Mahalingam Vasudevan Director DIN- 01608150
Date: 15/10/2021		
Place: Chennai		