# November 11th, 2022



To, The Manager Listing Department, Bombay Stock Exchange Limited, P. J. Tower, Dalal Street, Mumbai - 400 001

## Ref: -Security Code No.530825 Sub: Outcome of Board Meeting held on November 11, 2022

We write to inform you that the Board of Directors at their meeting held today have approved the following:

### Unaudited Financial Results for the Quarter ended September 30, 2022:

Pursuant to Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are forwarding herewith a copy of Unaudited Financial Results for the Quarter ended 30.09.2022.

The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11.11.2022 (i.e. today).

We also enclose "Limited Review Report" dated 11.11.2022, issued by Statutory Auditors, M/s. NGST & Associates, Chartered Accountants in respect of Unaudited Financial Results for the Quarter ended 30.09.2022.

Kindly take the above on record. The Meeting Commenced at 11:00 a.m. and concluded at 11:30 a.m.

Thanking you,

Yours faithfully,

FOR DAIKAFFIL CHEMICALS INDIA LIMITED

Aditya Patel

Managing Director

E: info@daikaffil.com W: www.daikaffil.com CIN NO: L24114MH1992PLC067309 Regd. Off. Works: E/4, M.I.D.C. Tarapur, Boisar - 401506. Dist. - Palghar, Maharashtra

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# **NGST & Associates**

## Chartered Accountants

Independent Auditors' Limited Review Report on unaudited quarterly and half year ended results of the Company

Review report to
The Board of Directors
Daikaffil Chemicals (India) Limited

We have reviewed the accompanying statement of unaudited financial results of **Daikaffil Chemicals** (India) Limited ("the Company") for the quarter and half year ended September 30, 2022 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations") as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting (Ind AS-34) as 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 issue a report on these financial statements based on our review.

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 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.

Material Uncertainty related to Going Concern

We draw attention the Note No. 4 of the financial results which described the facts about planned closure of manufacturing operations in previous year for limited period of time, primarily on account of dry-up of sales orders and management's actions to reduce the fixed costs and focus on increasing trading activities till the time manufacturing operations restart. The management does not foresee any threat to going concern status of the company and prepared the financial results of the company on going concern basis. However, the management plans described therein depend upon how the future events unfold and indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern.

Our conclusion is not modified in respect of this matter.

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.

Mumbai, November 11, 2022

TO AND STATES

For NGST & Associates Chartered Accountants FRN No. 139159W

BHUPENDRA S GANDHI Partner

Membership No. 122296 UDIN - 22122296BCUFIX6731

#### DAIKAFFIL CHEMICALS INDIA LIMITED

CIN NO: L24114MH1992PLC067309

Regd. Office: E-4, M.I.D.C., Tarapur, Dist-Palghar, Maharashtra - 401506

_	_							(₹ in Lak
	Particulars		Quarter ended			Year ended		Year ended
			September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
			Unaudited	Unaudited	Unaudited	Unudited	Unudited	Audited
		Income from operations	4.45	62.56	244.00	62.74	207.20	015
	20070	Income from operations Other income	1.15 13.18	62.56 12.94	241.00 12.83	63.71 26.12	397.28 19.93	815. 46.
	U	Total income from operations	14.33	75.50	253.83	89.83	417.21	862.
		34						
		Expenses	0.00		200.00	(0.00)	220.44	360.
		Cost of materials consumed Purchase of Stock-in-trade	-0.00 0.89	49.45	208.96 6.09	(0.00) 50.34	328.41 6.09	184.
	125.0	Changes in inventories of finished	0.85	45.45	(56.46)	50.54	(60.47)	39.
		goods, work-in-progress and stock-						
		in-trade						
	45.73	Employee benefits expense	22.83	52.67	52.32	75.50	104.85	239
		Finance costs  Depreciation and amortisation	0.00 18.36	0.65 29.82	0.91 28.15	0.65	1.86	3.
	1)	expenses	16.30	29.82	28.15	48.18	56.23	112
	g)	Other expenses	19.35	27.16	53.92	46.51	97.53	194
		Total expenses	61.43	159.75	293.89	221.18	534.50	1,135
1		Profit / (Loss) before tax (I-II)	(47.10)	(84.25)	(40.06)	(131.35)	(117.29)	(272
/		Tax expenses						
		Current Tax Deferred Tax	1.20	(0.55)	(3.53)	0.65		(20.
		Tax Adjustment of earlier year	1.20	(0.55)	(3.33)	0.03	(6.19)	(1
,		Profit / (Loss) after tax (III-IV)	(48.30)	(83.70)	(36.53)	(132.00)	(111.10)	(250
			(1.5.5.5)	(10)	(/	(200.00)	()	(
1		Other comprehensive income / (loss) net of tax						
		Items that will not be reclassified	-		0.81		1.63	190
		to profit or loss			0.01		2.00	
		Income tax relating to item that	-					(45.
Н		will not reclassified to profit and						
11		loss Total comprehensive income (V+VI)	(48.30)	(83.70)	(35.72)	(132.00)	(109.47)	(106.
11	-	Paid-up equity share capital (face	600.00	600.00	600.00	600.00	600.00	600
"		value of Rs. 10/- each)	600.00	600.00	600.00	600.00	600.00	600
(		Other Equity (excluding Revaluation						856
		Reserves)						
(		Earnings per share (EPS) (not						
		annualised)	(0.04)	(4.00)	(0.54)	(0.00)	44.001	
		(a) Basic (in Rs.) (b) Diluted (in Rs.)	(0.81) (0.81)	(1.39) (1.39)			(1.85) (1.85)	(4
		(b) bliatea (iii ks.)	(0.81)	(1.55)	(0.01)	(2.20)	(1.65)	,,
		State	ment of Unaudit	ed Financial Results	for the Quarter e	nded September 30, 20	022	
		Particulars				As at		As at
						March 31, 2022		March 31, 202
	ASS	SETS		- CANADA CANADA		(Audited)		(Audited)
Т	_	n-current assets						
	Pro	perty, plant and equipment				535.63		57
		ht-of-use assets				780.51		81
		oital work-in-progress				4.61		
	FIIIc	ancial assets Investments				18.72		1
		Loans				1.07		
		Other financial assets				18.69		1
		ner non-current assets				9.38		1
		al non-current assets				1,368.62		1,44
-		rent assets				116.69		16
		entories ancial assets	/	1	-	110.69		16
		Trade and other receivables		LEMICA	1030			1
				1 4 6 6 7 1	0 1	7.545.55		
		Cash and cash equivalents		MY	Des /	19.95		85
		Cash and cash equivalents Bank balances other than (iii) above Loans		M. J.	13	19.95 892.81 1.68		7

CIN NO : L24114MH1992P	20.00						
Regd. Office: E-4, M.I.D.C., Tarapur, Dist-Palghar, Maharashtra - 401506							
Other current assets	26.71	80.					
Total current assets	1,077.00	1,189.					
Total assets	2,445.62	2,632.					
EQUITY AND LIABILITIES							
Equity		The second					
Equity share capital	600.00	600.					
Other equity	1,720.24	1,852.					
Total equity	2,320.24	2,452					
LIABILITIES							
Non-current liabilities							
Financial Liabilities							
Lease Obligation		21.					
Provisions		6.9					
Deferred tax liabilities (net)	98.07	97.					
Total non-current liabilities	98.07	125.					
Current liabilities							
Financial liabilities							
Trade payables							
(A) due to micro enterprises and small enterprises; and							
(B) due to other than micro enterprises and small enterprises	6.65	12.					
Lease Obligation		15.					
Other financial liabilities	15.20	20.					
Other current liabilities	0.75	1.					
Provisions	4.71	4.					
Total current liabilities	27.31	54.					
Total liabilities	125.38	180					
Total equity and liabilities	2,445.62	2,632.					

DAIKAFFII CHEMICALS INDIA LIMITED

The above results have been reviewed and recommended by the Audit Committee in its meeting held on November 11,2022 and approved by the Board of Directors at its meeting held on November 11,2022.

The Financial Results have been reviewed by the Statutory Auditors as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Figures for the quarters ended March 31, 2022 as reported in these financial results are balancing figures between the audited figures in respect of the full financial year and published year to date reviewed figures upto third quarter of the relevant financial year. 2021-22

Due to manufacturing orders drying up and as a result, the costs becoming higher than the revenue, the company has incurred losses. To restrict any further erosion of capital due to the losses, the management has undertaken certain cost saving measures. The management decided to undertake a planned shutdown of the factory in previous year so that the fixed cost of plant is saved. The manufacturing has been shut down from end of November, 2021 and certain workers/labourer were retrenched. The maintenance activities for the plant upkeep were continued so that as and when the plant restarts, the plant would be in desired condition for manufacturing. In the interim period, the trading activities are being prioritised and carried out so that the margins from trading can help in sustaining the other costs. The manufacturing operations will resume shortly and the capacity will be restored gradually once adequate sales orders are received. The company's liquidity position is very healthy and its liquid assets are far higher than its liabilities. In light of above and based on the detailed financial projections approved by the Board, the company does not envisage any threat to going concern status of the company and hence, the financial results have been prepared on going concern basis.

The figures of the previous period(s) have been regrouped / reclassified wherever necessary.

For and on behalf of the Board

Place: Mumbai

NOTES:

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Date: 11th September, 2022

Director

MUMBAI

Plan

A. CASH FLOW FROM OPERATING ACTIVITIES  Net Profit/(loss) before Tax and extraordinary items  ADJUSTMENTS FOR:  Depreciation and amortisation expenses Finance Charge Provision for non moving inventories Reversal of impairment of receivables Sundry Balanace written off Unrealized Exchange gain/(loss) Rent Concession Interest Income OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES.  ADJUSTMENTS FOR: Trade and other Receivables Inventories Loans and Other Financial Assets Loans and Other Financial Assets Loans and Other Financial Assets Other Assets Trade payable Other Jabilities of Other Comprehensive Income Other Assets Trade payable Other Liabilities of Other Liabilities Other Liabilities and provisions  Cash Generated from Operations Direct Taxes (net off refund) NET CASH RROM OPERATING ACTIVITIES Purchase of Fixed Assets (Including Capital WIP) Fixed Deposit Investment (net) Lease Rent Paid NET CASH FLOW FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FLOW FROM FINANCING ACTIVITIES (A)  CASH FLOW FROM FINANCING ACTIVITIES (B) Lease Rent Paid NET CASH PLOW FROM FINANCING ACTIVITIES (C) NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) CASH & CASH EQUIVALENTS COMPRISES OF: Opening Balance at the End of the year Closing Balance at the	aten	nent of Cash Flows for the year ended on September 30, 2022	Fauthaman and ad	(₹ in Lakhs)
Net Profit/(loss) before Tax and extraordinary items		Particulars	For the year ended September 30, 2022	For the year ended March 31, 2022
Net Profit/(loss) before Tax and extraordinary items	Δ.	CASH FLOW FROM OPERATING ACTIVITIES		
Depreciation and amortisation expenses			(131.34)	(272.83
Depreciation and amortisation expenses		ADJUSTMENTS FOR .		
Finance Charge			48.18	112.57
Provision for non moving inventories Reversal of impairment of receivables Sundry Balanace written off Unrealiased Exchange gain/(loss) Rent Concession Interest income OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES.  ADJUSTMENTS FOR: Trade and other Receivables Inventories Loans and Other Financial Assets Loans and Other Financial Assets Loans and Other Financial Assets Loans and Other Financial Libilities Other Assets Trade payable Other Financial Libilities Other Iniancial Libilities Other Liabilities (4.89) Other Liabilities (4.89) Inventories Cash Generated from Operations Direct Taxes (net off refund) NET CASH FROM OPERATING ACTIVITIES (A)  B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets (Including Capital WIP) Fixed Deposit Investment (net) Interest on Fixed Deposits NET CASH USED IN INVESTING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES (B) C. CASH FLOW FROM FINANCING ACTIVITIES (C) NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) CASH ROM FINANCING ACTIVITIES (C) NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) Cash Galance at the End of the year Closing Balance at the End of the year Cash on Hand Balance with Banks Cash and Cash equivalents Cash and Cash equivalents Effect of unrailised foreign exchange(gain)/loss (net)  - 133 - 140 - 15				3.28
Reversal of impairment of receivables   0.28   Unrealized Exchange gain/(loss)   (0.11)   (0.28)   (0.11)   (0.28)   (0.11)   (0.28)   (0.11)   (0.28)   (0.11)   (0.28)   (0.11)   (0.28)   (0.11)   (0.28)   (0.11)   (0.28)   (0.11)   (0.28)   (0.28)   (0.11)   (0.28)   (0.28)   (0.11)   (0.28)   (			5.65	36.42
Sundry Balanace written off			-	0.23
Unrealiased Exchange gain/(loss) Rent Concession (Interest Income OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES.  ADJUSTMENTS FOR: Trade and other Receivables Inventories Loans and Other Financial Assets (20.37) Item relating to Other Comprehensive Income Other Assets Trade payable Other Financial Liabilities Other Liabilities of Hamber of Ha			(0.28)	
Rent Concession   (6.33)   (19.42)   (3   (19.42)   (3   (19.42)   (3   (19.42)   (3   (19.42)   (3   (19.42)   (3   (19.42)   (3   (19.42)   (3   (19.42)   (3   (19.42)   (3   (19.42)   (3   (19.42)   (19.42)   (3   (19.42)		A Property of the Control of the Con		(0.05
Interest Income		A CONTRACTOR OF THE PARTY OF TH		(9.73
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES.   (108.64)   (168.64)   (1		CONTROL (MACRO CONTROL		(30.66
Trade and other Receivables   14.22   77     Inventories   45.75   10     Loans and Other Financial Assets   (20.37)     Item relating to Other Comprehensive Income   - (00     Other Assets   55.11   1     Trade payable   (5.39)   (10     Other Financial Liabilities   (4.89)   (1     Other Financial Liabilities   (4.89)   (1     Other Liabilities and provisions   (9.05)     Cash Generated from Operations   (33.26)   (9     Direct Taxes (net off refund)   1.43     NET CASH FROM OPERATING ACTIVITIES   (31.83)   (8     B. CASH FLOW FROM INVESTING ACTIVITIES   (31.83)   (8     Purchase of Fixed Assets (Including Capital WIP)   (1.25)   (1     Fixed Deposit Investment (net)   (820.68)     Interest on Fixed Deposits   19.42   3     NET CASH USED IN INVESTING ACTIVITIES   (802.51)   2     C. CASH FLOW FROM FINANCING ACTIVITIES   (2.25)   (1     NET CASH FROM FINANCING ACTIVITIES   (2.25)   (1     NET CASH FROM FINANCING ACTIVITIES (C)   (2.25)   (1     NET CASH FROM FINANCING ACTIVITIES (C)   (2.25)   (1     NET CASH FROM FINANCING ACTIVITIES (C)   (2.25)   (1     NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)   (836.59)   (7     CASH & CASH EQUIVALENTS COMPRISES OF: Opening Balance at Beginning of the year   19.95   85     NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS   (836.59)   (7     Cash and Cash equivalents comprise of: Cash on Hand   0.41     Balance with Banks   19.54   85     Cash and Cash equivalents   19.95   85     Effect of unrailised foreign exchange(gain)/loss (net)   -				(160.75
Inventories		ADJUSTMENTS FOR:		
Loans and Other Financial Assets Item relating to Other Comprehensive Income Other Assets Trade payable Other Financial Liabilities Other Financial Liabilities Other Liabilities and provisions  (20.37) (10 Other Liabilities and provisions (30.26) Other Liabilities and provisions (33.26)  Cash Generated from Operations Direct Taxes (net off refund) NET CASH FROM OPERATING ACTIVITIES (A)  B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets (Including Capital WIP) Fixed Deposit Investment (net) Interest on Fixed Deposits NET CASH USED IN INVESTING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES (C) NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) CASH & CASH EQUIVALENTS COMPRISES OF: Opening Balance at Beginning of the year Opening Balance at the End of the year NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS Set		Trade and other Receivables	14.22	75.78
Item relating to Other Comprehensive Income Other Assets Trade payable Other Financial Liabilities Other Liabilities (4.89) Other Liabilities and provisions  Cash Generated from Operations Direct Taxes (net off refund) NET CASH FROM OPERATING ACTIVITIES (A)  B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets (Including Capital WIP) Fixed Deposit Investment (net) Interest on Fixed Deposits NET CASH USED IN INVESTING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES NET CASH USED IN INVESTING ACTIVITIES Lease Rent Paid NET CASH USED IN INVESTING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES CASH ACASH EQUIVALENTS COMPRISES OF: Opening Balance at Beginning of the year Opening Balance at Beginning of the year Closing Balance at the End of the year NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS TINCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS TINCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS TINCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS TO OTHER STANDARD SET OF THE ST		Inventories	45.75	105.54
Other Assets         55.11         1           Trade payable         (5.39)         (10           Other Financial Liabilities         (4.89)         (1           Other Liabilities and provisions         (9.05)           Cash Generated from Operations         (33.26)         (9           Direct Taxes (net off refund)         1.43           NET CASH FROM OPERATING ACTIVITIES (A)         (31.83)         (8           B. CASH FLOW FROM INVESTING ACTIVITIES         (1.25)         (1           Purchase of Fixed Assets (Including Capital WIP)         (1.25)         (1           Fixed Deposit Investment (net)         (820.68)         (820.68)           Interest on Fixed Deposits         19.42         3           NET CASH USED IN INVESTING ACTIVITIES (B)         (802.51)         2           Lease Rent Paid         (2.25)         (1           NET CASH FROM FINANCING ACTIVITIES (C)         (2.25)         (1           NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)         (836.59)         (7           CASH & CASH EQUIVALENTS COMPRISES OF:         (2.25)         (3           Opening Balance at Beginning of the year         856.54         93           Closing Balance at the End of the year         856.54         93           NET I		Loans and Other Financial Assets	(20.37)	0.76
Trade payable		Item relating to Other Comprehensive Income	-	(7.9)
Other Financial Liabilities Other Liabilities and provisions  (1.89) Other Liabilities and provisions  (2.05)  Cash Generated from Operations Direct Taxes (net off refund) NET CASH FROM OPERATING ACTIVITIES (A)  B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets (Including Capital WIP) Fixed Deposit Investment (net) Interest on Fixed Deposits NET CASH USED IN INVESTING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES (C) NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) CASH & CASH EQUIVALENTS COMPRISES OF: Opening Balance at Beginning of the year Closing Balance at the End of the year SES. NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS SET INCREASE / (DECREASE) IN CASH & CASH EQU		Other Assets	55.11	11.49
Other Liabilities and provisions  (9.05)  75.38  6  Cash Generated from Operations Direct Taxes (net off refund) NET CASH FROM OPERATING ACTIVITIES (A)  6.  CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets (Including Capital WIP) Fixed Deposit Investment (net) Interest on Fixed Deposits NET CASH USED IN INVESTING ACTIVITIES (B)  C.  CASH FLOW FROM FINANCING ACTIVITIES (B)  C.  CASH FLOW FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH PROM FINANCING ACTIVITIES (C) NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) CASH & CASH EQUIVALENTS COMPRISES OF: Opening Balance at Beginning of the year Closing Balance at the End of the year NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS  (836.59)  (70  Otes:  1 Cash and Cash equivalents comprise of: Cash on Hand Balance with Banks Cash and Cash equivalents Effect of unralised foreign exchange(gain)/loss (net)  - Cash cash cash equivalents Effect of unralised foreign exchange(gain)/loss (net)  - Cash cash cash equivalents Effect of unralised foreign exchange(gain)/loss (net)  - Cash cash cash equivalents - Cash on Hand - Cash cash equivalents - Cash on Hand - Cash cash equivalents - Cas		Trade payable	(5.39)	(106.43
Cash Generated from Operations Direct Taxes (net off refund) NET CASH FROM OPERATING ACTIVITIES (A)  B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets (Including Capital WIP) Fixed Deposit Investment (net) Interest on Fixed Deposits NET CASH FLOW FROM FINANCING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES (C) NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) CASH & CASH EQUIVALENTS COMPRISES OF: Opening Balance at Beginning of the year Closing Balance at the End of the year NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS  TO SHAPP CASH EQUIVALENTS (B)  Otes:  1 Cash and Cash equivalents comprise of: Cash on Hand Balance with Banks Cash and Cash equivalents Effect of unralised foreign exchange(gain)/loss (net)  - 1 Cash contains a single of the contains and cash equivalents Effect of unralised foreign exchange(gain)/loss (net)  - 2 (33.26) (9 (33.26) (9 (33.26) (9 (21.25) (11.25) (11.25) (12.25		Other Financial Liabilities	(4.89)	(15.24
Cash Generated from Operations Direct Taxes (net off refund) NET CASH FROM OPERATING ACTIVITIES (A)  B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets (including Capital WIP) Fixed Deposit Investment (net) Interest on Fixed Deposits NET CASH USED IN INVESTING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES (C) NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) CASH & CASH EQUIVALENTS COMPRISES OF: Opening Balance at Beginning of the year Closing Balance at the End of the year NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS  1 Cash and Cash equivalents comprise of: Cash on Hand Balance with Banks 19.54 Balance with Banks Cash and Cash equivalents Effect of unralised foreign exchange(gain)/loss (net)		Other Liabilities and provisions		4.19
Direct Taxes (net off refund)  NET CASH FROM OPERATING ACTIVITIES (A)  B. CASH FLOW FROM INVESTING ACTIVITIES  Purchase of Fixed Assets (Including Capital WIP)  Fixed Deposit Investment (net)  Interest on Fixed Deposits  NET CASH USED IN INVESTING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES (B)  (C. CASH FLOW FROM FINANCING ACTIVITIES  Lease Rent Paid  NET CASH FROM FINANCING ACTIVITIES (C)  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)  CASH & CASH EQUIVALENTS COMPRISES OF:  Opening Balance at Beginning of the year  Closing Balance at the End of the year  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS  (B36.59)  Otes:  1 Cash and Cash equivalents comprise of:  Cash on Hand  Balance with Banks  19.54  85  Effect of unralised foreign exchange(gain)/loss (net)  - **  1 September 1.43  (31.83)  (81.83)  (81.83)  (82.25)  (1.25)  (1.25)  (2.25)  (1.25)  (1.25)  (2.25)  (1.25)  (2.25)  (1.25)  (2.25)  (1.25)  (2.25)  (1.25)  (2.25)  (1.25)  (2.25)  (1.25)  (2.25)  (1.25)  (2.25)  (2.25)  (2.25)  (3.25)  (4.25)  (5.25)  (7.25)  (7.25)  (7.25)  (7.25)  (836.59)  (7.26)  Otes:  1 Cash and Cash equivalents comprise of:  Cash on Hand  Balance with Banks  19.54  85  Effect of unralised foreign exchange(gain)/loss (net)				
NET CASH FROM OPERATING ACTIVITIES (A)  B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets (Including Capital WIP) Fixed Deposit Investment (net) Interest on Fixed Deposits NET CASH USED IN INVESTING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES (C) NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) CASH & CASH EQUIVALENTS COMPRISES OF: Opening Balance at Beginning of the year Closing Balance at the End of the year NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (836.59)  TOTAL  Cash and Cash equivalents comprise of: Cash on Hand Balance with Banks 19.54 BS Effect of unralised foreign exchange(gain)/loss (net)				(92.58
B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets (Including Capital WIP) Fixed Deposit Investment (net) Interest on Fixed Deposits NET CASH USED IN INVESTING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES (C) NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) CASH & CASH EQUIVALENTS COMPRISES OF: Opening Balance at Beginning of the year Closing Balance at the End of the year Popeling Balance at the End of the year Closing Balance at the End of the year Closing Balance at the End of the year DET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS  Other:  1 Cash and Cash equivalents comprise of: Cash on Hand Balance with Banks Cash and Cash equivalents Effect of unralised foreign exchange(gain)/loss (net)  - (1.25) (1.25) (1.25) (2.25) (1.25) (1.25) (2.25) (1.25) (1.25) (2.25) (1.25) (1.25) (2.25) (1.25) (1.25) (2.25) (1.25) (1.25) (2.25) (1.25) (2.25) (1.25) (2.25) (1.25) (2.25) (1.25) (2.25) (1.25) (2.25) (1.25) (2.25) (1.25) (2.25) (1.25) (2.25) (1.25) (2.25) (1.25) (2.25)				6.74
Purchase of Fixed Assets (Including Capital WIP)  Fixed Deposit Investment (net)  Interest on Fixed Deposits  NET CASH USED IN INVESTING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES  Lease Rent Paid  NET CASH FROM FINANCING ACTIVITIES (C)  NET INCREASE / (DECREASE) IN CASH EQUIVALENTS (A+B+C)  CASH & CASH EQUIVALENTS COMPRISES OF:  Opening Balance at Beginning of the year  Closing Balance at the End of the year  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS  (836.59)  Otes:  1 Cash and Cash equivalents comprise of:  Cash on Hand  Balance with Banks  Cash and Cash equivalents  Effect of unralised foreign exchange(gain)/loss (net)		NET CASH PROM OPERATING ACTIVITIES (A)	(31.83)	(83.8
Fixed Deposit Investment (net) Interest on Fixed Deposits NET CASH USED IN INVESTING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES (C) NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) CASH & CASH EQUIVALENTS COMPRISES OF: Opening Balance at Beginning of the year Closing Balance at the End of the year NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (836.59)  (7  Otes:  1 Cash and Cash equivalents comprise of: Cash on Hand Balance with Banks Cash and Cash equivalents Effect of unralised foreign exchange(gain)/loss (net)  - CASH & CASH EQUIVALENTS - CASH and Cash equivalents - CASH & CASH EQUIVALENTS - CASH AND CASH EQUIVALENTS - CASH	B.	CASH FLOW FROM INVESTING ACTIVITIES		
Interest on Fixed Deposits NET CASH USED IN INVESTING ACTIVITIES (B)  C. CASH FLOW FROM FINANCING ACTIVITIES Lease Rent Paid NET CASH FROM FINANCING ACTIVITIES (C) NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) CASH & CASH EQUIVALENTS COMPRISES OF: Opening Balance at Beginning of the year Closing Balance at the End of the year NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (836.59) (7  Cash and Cash equivalents comprise of: Cash on Hand Balance with Banks Cash and Cash equivalents Effect of unralised foreign exchange(gain)/loss (net)  1 Cash and Cash equivalents 1 19.42  3 (802.51) (802.51) (2.25) (1 (2.25) (1 (2.25) (1 (836.59) (7 (8 (8) (8 (8) (8 (8) (8 (8) (8 (8) (8 (8) (8 (8) (8 (8 (8 (8) (8 (8 (8) (8 (8 (8) (8 (8 (8 (8 (8 (8 (8 (8 (8 (8 (8 (8 (8		Purchase of Fixed Assets (Including Capital WIP)	(1.25)	(10.7)
C. CASH FLOW FROM FINANCING ACTIVITIES  Lease Rent Paid  NET CASH FROM FINANCING ACTIVITIES  Lease Rent Paid  NET CASH FROM FINANCING ACTIVITIES (C)  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)  CASH & CASH EQUIVALENTS COMPRISES OF:  Opening Balance at Beginning of the year  Closing Balance at the End of the year  Closing Balance at the End of the year  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS  (836.59)  (70 tes:  1 Cash and Cash equivalents comprise of:  Cash on Hand  Balance with Banks  Cash and Cash equivalents  Effect of unralised foreign exchange(gain)/loss (net)		Fixed Deposit Investment (net)	(820.68)	0.09
C. CASH FLOW FROM FINANCING ACTIVITIES  Lease Rent Paid  NET CASH FROM FINANCING ACTIVITIES (C)  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)  CASH & CASH EQUIVALENTS COMPRISES OF:  Opening Balance at Beginning of the year  Closing Balance at the End of the year  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS  (836.59)  (70  Otes:  1 Cash and Cash equivalents comprise of:  Cash on Hand  Balance with Banks  Cash and Cash equivalents  Effect of unralised foreign exchange(gain)/loss (net)			19.42	30.6
Lease Rent Paid  NET CASH FROM FINANCING ACTIVITIES (C)  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)  CASH & CASH EQUIVALENTS COMPRISES OF:  Opening Balance at Beginning of the year  Closing Balance at the End of the year  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS  (836.59)  (70  Otes:  1 Cash and Cash equivalents comprise of:  Cash on Hand  Balance with Banks  Cash and Cash equivalents  Effect of unralised foreign exchange(gain)/loss (net)		NET CASH USED IN INVESTING ACTIVITIES (B)	(802.51)	20.0
NET CASH FROM FINANCING ACTIVITIES (C)  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)  CASH & CASH EQUIVALENTS COMPRISES OF:  Opening Balance at Beginning of the year  Closing Balance at the End of the year  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS  (836.59)  (700tes:  1 Cash and Cash equivalents comprise of:  Cash on Hand  Balance with Banks  Cash and Cash equivalents  Effect of unralised foreign exchange(gain)/loss (net)  (2.25)  (10	c.	CASH FLOW FROM FINANCING ACTIVITIES		
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)  CASH & CASH EQUIVALENTS COMPRISES OF:  Opening Balance at Beginning of the year  Closing Balance at the End of the year  NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS  (836.59)  (700 cotes:  1 Cash and Cash equivalents comprise of:  Cash on Hand  Balance with Banks  Cash and Cash equivalents  Effect of unralised foreign exchange(gain)/loss (net)  (836.59)  (70 cotes:				(12.00
CASH & CASH EQUIVALENTS COMPRISES OF: Opening Balance at Beginning of the year Closing Balance at the End of the year NET INCREASE/ (DECREASE) IN CASH & CASH EQUIVALENTS  (836.59) (7  Cash and Cash equivalents comprise of: Cash on Hand Balance with Banks Cash and Cash equivalents  Cash and Cash equivalents Effect of unralised foreign exchange(gain)/loss (net)		NET CASH FROM FINANCING ACTIVITIES (C)	(2.25)	(12.00
Opening Balance at Beginning of the year Closing Balance at the End of the year NET INCREASE/ (DECREASE) IN CASH & CASH EQUIVALENTS  Otes:  Cash and Cash equivalents comprise of: Cash on Hand Balance with Banks Cash and Cash equivalents  Cash and Cash equivalents Effect of unralised foreign exchange(gain)/loss (net)  856.54 93 93 949 9585 85		NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	(836.59)	(77.83
Closing Balance at the End of the year NET INCREASE/ (DECREASE) IN CASH & CASH EQUIVALENTS  otes:  Cash and Cash equivalents comprise of: Cash on Hand Balance with Banks Cash and Cash equivalents  Cash and Cash equivalents Effect of unralised foreign exchange(gain)/loss (net)  19.95 85 85 85 86 86 87 88 88 88 88 88 88 88 88 88 88 88 88	otes:			
NET INCREASE/ (DECREASE) IN CASH & CASH EQUIVALENTS (836.59) (7  otes:  1		Opening Balance at Beginning of the year	856.54	934.3
otes:  1 Cash and Cash equivalents comprise of: Cash on Hand Balance with Banks Cash and Cash equivalents Effect of unralised foreign exchange(gain)/loss (net)  0.41 85 85 85 85		Closing Balance at the End of the year	19.95	856.54
1 Cash and Cash equivalents comprise of:  Cash on Hand Balance with Banks 19.54 85 Cash and Cash equivalents Effect of unralised foreign exchange(gain)/loss (net) -			(836.59)	(77.83
Balance with Banks 19.54 85 Cash and Cash equivalents 19.95 85 Effect of unralised foreign exchange(gain)/loss (net) -		Cash and Cash equivalents comprise of:		
Cash and Cash equivalents 19.95 85 Effect of unralised foreign exchange(gain)/loss (net) -				0.37
Effect of unralised foreign exchange(gain)/loss (net)		TENNISE NUMBER OF THE PROPERTY		856.16
			19.95	856.54
Cash and Cash equivalents as restated   19.95   85			•	
2 The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in the Indian Accou	_	Cash and Cash equivalents as restated		856.54



