

# ANERI FINCAP LIMITED

(Formerly known as Farry Industries Limited)

CIN: L65910MH1990PLC295982

Non-Banking Finance Company

RBI Reg. No. N.13.00906

Regd. Office: B1/A, Utkarsh Co-op Housing Society, M.A. Road, Andheri West, Mumbai – 400058.

Email ID: farryind@gmail.com | website: www.anerifincap.com | Contact No.: 022 62361104

---

Date: 16/05/2023

To,  
The Manager,  
Listing Department  
**BSE Limited**  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Mumbai - 400001.

**BSE Scrip Code: 531252**

**Sub: Outcome of the Board meeting held on 16<sup>th</sup> May, 2023**

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at its meeting held today, the 16<sup>th</sup> May, 2023 at the registered office of the Company have approved the Audited financial results for the quarter and year ended 31<sup>st</sup> March, 2023, which was reviewed by the Audit Committee.

Please find enclosed copy of the Audited financials result for the quarter and year ended 31<sup>st</sup> March, 2023 in terms of regulation 33(3) (a) SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 along with the audit report.

Meeting commenced at 6:00 P.M. and concluded at 7:00 P.M.

Request you to kindly take the same on records and oblige.

Thanking you.

**For Aneri Fincap Limited**



**Leena Kavassery**  
**Managing Director**  
**Din: 07532213**

# **ANERI FINCAP LIMITED**

(Formerly known as Farry Industries Limited)

CIN: L65910MH1990PLC295982

Non-Banking Finance Company

RBI Reg. No. N.13.00906

Regd. Office: B1/A, Utkarsh Co-op Housing Society, M.A. Road, Andheri West, Mumbai – 400058.

Email ID: farryind@gmail.com | website: www.anerifincap.com | Contact No.: 022 62361104

---

**Date: 16/05/2023**

To,  
The Manager,  
Listing Department  
**BSE Limited**  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Mumbai - 400001.

**BSE Scrip Code: 531252**

**Sub: Declaration of unmodified opinion in the Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) (Amendments) Regulations, 2016.**

Dear Sir/Madam,

In compliance with Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) (Amendments) Regulations, 2015, as amended by SEBI (Listing Obligation and Disclosure Requirements) (Amendments) Regulations, 2016, vide circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that Audit Reports issued by M/s. ADV & Associates, Chartered Accountants, Statutory Auditors of the Company, on the Annual Audited Financial Results for the year ending March 31, 2023, contains unmodified opinion.

Request you to kindly take the same on records and oblige.  
Thanking you.

**For Aneri Fincap Limited**



**Leena Kavassery**  
**Managing Director**  
**Din: 07532213**



**ADV & ASSOCIATES**  
CHARTERED ACCOUNTANTS

**Independent Auditor's Report on standalone Annual Financial Results of the Non-Banking Finance Company (NBFC) Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 (as amended)**

**To the Board of Directors of Aneri Fincap Limited (Formerly known as Farry Industries Limited)**

**Opinion**

1. We have audited the accompanying standalone annual financial results ('the statement') of Aneri Fincap Limited (Formerly Farry Industries Limited) ('the NBFC') for the year ended 31 March 2023, attached herewith, being submitted by the NBFC pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 (as amended) ('Listing Regulation'), including SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021 (as amended).
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:
  - 2.1. Present financial results in accordance with the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulation, and
  - 2.2. give a true and fair view in conformity 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 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time ('RBI Guideline') and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the NBFC for the year ended 31 March 2023.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the statement section of our report. We are independent of the NBFC in accordance with the Code of Ethics issued by the Institute of Chartered Accountants ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial result under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.







**Aneri Fincap Limited (Formerly known as Farry Industries Limited)**  
**Independent Auditor's Report on standalone Annual Financial Results of the Non-Banking Finance Company (NBFC) Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 (as amended)**

**Responsibilities of Management and Those Charged with Governance for the Statement**

4. The Statement which is the responsibility of the management and has been approved by the NBFC's Board of Directors, has been prepared on the basis of the standalone annual financial statements. The NBFC's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and loss and other comprehensive income and other financial information of the NBFC in accordance with the IND AS prescribed under section 133 of the Act read with the companies (Indian Accounting Standards) Rules, 2015, RBI Guidelines and other accounting principles generally accepted in India and in compliance with the Listing Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations including SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 Dated 10 August 2021 (as amended). This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the NBFC and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors are responsible for assessing the NBFC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the NBFC or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the NBFC's financial reporting process.

**Auditor's Responsibilities for the Audit of the Statements**

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.





**Aneri Fincap Limited (Formerly known as Farry Industries Limited)**

**Independent Auditor's Report on standalone Annual Financial Results of the Non-Banking Finance Company (NBFC) Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 (as amended)**

8. As part of an audit in accordance with Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- 8.1 Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - 8.2 Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
  - 8.3 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - 8.4 Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the NBFC's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the NBFC to cease to continue as a going concern.
  - 8.5 Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.







**Aneri Fincap Limited (Formerly known as Farry Industries Limited)**

**Independent Auditor's Report on standalone Annual Financial Results of the Non-Banking Finance Company (NBFC) Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 (as amended)**

#### Other Matters

11. The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
12. We draw attention on the financial statements which indicates that there is material uncertainty relating to the Company's ability to continue as a going concern as accumulated losses of the company are more than its Net worth.
13. The Company has various litigations pending before various authorities, the outcome of which are material but not practicable for the Company to estimate the timings of cash outflows, as well as per Legal opinions obtained by the Management of the Company, it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation.
14. While conducting audit, Loans and Advances are Subject to Confirmation.

Our report is not modified in respect of the above matters.

For and on behalf of  
**A D V & Associates**  
Chartered Accountant  
FRN: 128045W

*Prakash Mandhaniya*

**Prakash Mandhaniya**  
Partner

Membership No.: 421679

Date: 16.05.2023

Place: Mumbai

UDIN: 223421679BGYAPT4035



| ANERI FINCAP LIMITED<br>(Formerly known as Farry Industries Limited)<br>(CIN: L65910MH1990PLC295982)<br>Regd.off.: Unit No.310, B2B Centre Co-operative premises Society Ltd., Kanchpada, off Link road, Malad-west MUMBAI Mumbai- 400064<br>Audited Financial Results for Quarter and Year Ended 31st March,2023<br>Prepared In Compliance with the Indian Accounting Standards (IND AS) |                             |                             |                             |                           |                           |
|---|-----------------------------|-----------------------------|-----------------------------|---------------------------|---------------------------|
| Scrip Code - 531252   |                             | (Rs in Lakhs)               |                             |                           |                           |
| Particulars   | Standalone                  |                             |                             |                           |                           |
|   | Quarter Ended<br>31.03.2023 | Quarter Ended<br>31.12.2022 | Quarter Ended<br>31.03.2022 | Year ended<br>on 31.03.23 | Year ended<br>on 31.03.22 |
| (Refer notes below)   | Audited                     | Unaudited                   | Audited                     | Audited                   | Audited                   |
| 1. Income   |                             |                             |                             |                           |                           |
| a) Revenue from operations  | 150.06                      | 5.80                        | 255.04                      | 190.32                    | 634.22                    |
| Fees and commission income  | -                           | -                           | -                           | -                         | -                         |
| Net gain in fair value charges  | -                           | -                           | -                           | -                         | -                         |
| Sales of services   | -                           | -                           | -                           | -                         | -                         |
| Other operating Income  | -                           | -                           | -                           | -                         | -                         |
| Total revenue from operations   | 150.06                      | 5.80                        | 255.04                      | 190.32                    | 634.22                    |
| b) Other income   | -                           | -                           | -                           | -                         | -                         |
| Total Income from Operations (Net)  | 150.06                      | 5.80                        | 255.04                      | 190.32                    | 634.22                    |
| 2. Expenses   |                             |                             |                             |                           |                           |
| a) Finance costs  | 0.11                        | 0.03                        | 0.03                        | 0.20                      | 2.65                      |
| b) Fees and commission expenses   | -                           | -                           | -                           | -                         | -                         |
| c) Impairment on financial instruments  | -                           | -                           | -                           | -                         | -                         |
| d) Employee benefits expense  | 0.10                        | 1.19                        | 6.42                        | 11.32                     | 35.93                     |
| e) Depreciation and amortisation expenses   | -                           | -                           | 1.28                        | -                         | 1.28                      |
| f) Other expenses (any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)   | 1,041.45                    | 6.40                        | 77.65                       | 1,147.02                  | 1,105.43                  |
| Total expenses  | 1,041.66                    | 7.62                        | 85.38                       | 1,158.54                  | 1,145.29                  |
| 3. Profit before tax (1-2)  | (891.60)                    | (1.82)                      | 169.66                      | (968.22)                  | (511.07)                  |
| 4. Tax expenses   |                             |                             |                             |                           |                           |
| Current tax   | -                           | -                           | -                           | -                         | -                         |
| Deferred tax (credit)/charge  | -                           | -                           | -                           | -                         | -                         |
| Total tax expense   | -                           | -                           | -                           | -                         | -                         |
| 5. Profit after tax (3-4)   | (891.60)                    | (1.82)                      | 169.66                      | (968.22)                  | (511.07)                  |
| 6. Other comprehensive income   |                             |                             |                             |                           |                           |
| a (i) Items that will not be reclassified to profit or loss   | -                           | -                           | -                           | -                         | -                         |
| (ii) Income tax related to items that will not be reclassified 14.51 to profit or loss  | -                           | -                           | -                           | -                         | -                         |
| b (i) Items that will be reclassified to profit or loss   | -                           | -                           | -                           | -                         | -                         |
| (ii) Income tax related to items that will be reclassified to profit or loss  | -                           | -                           | -                           | -                         | -                         |
| Total other comprehensive income. net of tax  | -                           | -                           | -                           | -                         | -                         |
| 7. Total comprehensive income for the year (5+6)  | (891.60)                    | (1.82)                      | 169.66                      | (968.22)                  | (511.07)                  |
| 8.Paid-up equity share capital (Face value of ~ 2)  | 301.31                      | 301.31                      | 301.31                      | 301.31                    | 301.31                    |
| 9.Other equity  | -                           | -                           | -                           | (1,285.22)                | (275.31)                  |
| 10.Earnings per share (not annualised)  |                             |                             |                             |                           |                           |
| Basic   | (29.59)                     | (0.06)                      | 5.63                        | (32.13)                   | (16.96)                   |
| Diluted   | (29.59)                     | (0.06)                      | 5.63                        | (32.13)                   | (16.96)                   |
| 11. Net Profit/(Loss) for the period  | (891.60)                    | (1.82)                      | 169.66                      | (968.22)                  | (511.07)                  |
| Note: The above is an extract of the detailed Audited Financial Results for quarter ended on 31st March, 2023 filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Regulations, 2015. The full format of the said audited Financial Results are available on the Stock Exchange websites viz www.bseindia.com and company's website www.anerifincap.com                  |                             |                             |                             |                           |                           |
| The above results have been reviewed by the Audit Committee and approved by Board of Directors at their meeting held on 16th May, 2023. The statutory Auditors have carried out an audit of the above results.  |                             |                             |                             |                           |                           |
| Previous year / quarter figures have been regrouped / recasted where ever necessary.Q4 figure are balancing figures between Annual Figures and Previously reported results.   |                             |                             |                             |                           |                           |
| For and On Behalf of the Board of Directors of<br>ANERI FINCAP LIMITED<br><br>Anena Kavass, Director<br>Managing Director<br>DIN : 07532213   |                             |                             |                             |                           |                           |
| Place: Mumbai<br>Dated: 16.05.2023  |                             |                             |                             |                           |                           |

| ANERI FINCAP LIMITED<br>(Formerly known as Farry Industries Limited)<br>Regd. Office: Unit No.310, B2B Centre Co-operative premises Society Ltd., Kanchpada, off Link road, Malad-west MUMBAI Mumbai City MH<br>400064 IN<br>(CIN: L65910MH1990PLC295982) |   |                                     |                                     |
|---|---|-------------------------------------|-------------------------------------|
| Scrip Code - 531252   |   | (Rs in Lakhs)                       |                                     |
| Statement of Assests and Liabilities as at 31ST MARCH, 2023   |   |                                     |                                     |
| Sr. No.   | Standalone / Consolidated Statement of Assets and Liabilities                               | As at 31st March, 2023<br>(Audited) | As at 31st March, 2022<br>(Audited) |
| 1   | Financial Assets  |                                     |                                     |
| (a)   | Cash and cash equivalents   | -                                   | 1.57                                |
| (b)   | Bank Balance other than (a) above   | 156.77                              | 51.42                               |
| (c)   | Derivative financial instruments  | -                                   | -                                   |
| (d)   | Receivables   |                                     |                                     |
|   | (I) Trade Receivables   | -                                   | -                                   |
|   | (II) Other Receivables  | -                                   | -                                   |
| (e)   | Loans   | 2,182.24                            | 2,376.52                            |
| (f)   | Investments   | 982.62                              | 2,138.86                            |
| (g)   | Other Financial assets  | -                                   | -                                   |
| 2   | Non- financial Assets   |                                     |                                     |
| (a)   | Inventories   | -                                   | -                                   |
| (b)   | Current tax assets (Net)  | -                                   | -                                   |
| (c)   | Deferred tax Assets (Net)   | -                                   | 0.82                                |
| (d)   | Investment Property   | -                                   | -                                   |
| (e)   | Biological assets other than bearer plants  | -                                   | -                                   |
| (f)   | Property, Plant and Equipment   | -                                   | -                                   |
| (g)   | Capital work-in-progress  | -                                   | -                                   |
| (h)   | Intangible assets under development   | -                                   | -                                   |
| (i)   | Goodwill  | -                                   | -                                   |
| (j)   | Other Intangible assets   | -                                   | -                                   |
| (k)   | Other non-financial assets (to be specified)  | -                                   | 2.03                                |
|   | Total Assets  | 3,321.63                            | 4,571.22                            |
|   | LIABILITIES AND EQUITY  |                                     |                                     |
|   | LIABILITIES   |                                     |                                     |
| 1   | Financial Liabilities   |                                     |                                     |
| (a)   | Derivative financial instruments  | -                                   | -                                   |
| (b)   | Payables  |                                     |                                     |
|   | (I) Trade Payables  | -                                   | -                                   |
|   | (i) total outstanding dues of micro enterprises and small enterprises                       | -                                   | -                                   |
|   | (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | -                                   | -                                   |
|   | (II) Other Payables   |                                     |                                     |
|   | (i) total outstanding dues of micro enterprises and small enterprises                       | -                                   | -                                   |
|   | (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | -                                   | -                                   |
| (c)   | Debt Securities   | -                                   | -                                   |
| (d)   | Borrowings (Other than Debt Securities)   | 3,232.71                            | 3,614.19                            |
| (e)   | Deposits  | -                                   | -                                   |
| (f)   | Subordinated Liabilities  | -                                   | -                                   |
| (g)   | Other financial liabilities(to be specified)  | 1.00                                | 0.51                                |
| 2   | Non-Financial Liabilities   |                                     |                                     |
| (a)   | Current tax liabilities (Net)   | -                                   | -                                   |
| (b)   | Provisions  | 1,078.60                            | 972.91                              |
| (c)   | Deferred tax liabilities (Net)  | -                                   | -                                   |
| (d)   | Other non-financial liabilities(to be specified)  | 0.48                                | 4.60                                |
| 3   | EQUITY  |                                     |                                     |
| (a)   | Equity Share capital  | 301.31                              | 301.31                              |
| (b)   | Other Equity  | (1,292.47)                          | (322.30)                            |
|   | Total Liabilities and Equity  | 3,321.63                            | 4,571.22                            |
| For and On Behalf of the Board of Directors of<br>ANERI FINCAP LIMITED  |   |                                     |                                     |
| Director/Authorised Signatory<br>Neena Kavassery<br>Managing Director<br>DIN : 07532213   |   |                                     |                                     |
| Place: Mumbai<br>Dated: 16.05.2023  |   |                                     |                                     |



**ANERI FINCAP LIMITED**  
**CIN- L65910PN1990PLC017818**  
**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED MARCH, 2023**

(Rs. in Lakhs)

| PARTICULARS  | YEAR ENDED MARCH 31, 2023 |          | YEAR ENDED MARCH 31, 2022 |          |
|--|---------------------------|----------|---------------------------|----------|
| <b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>                        |                           |          |                           |          |
| Net Profit before Tax  |                           | (968.22) |                           | (511.07) |
| Adjustments :  |                           |          |                           |          |
| Depreciation & amortisation expenses                                 | -                         |          | 1.28                      |          |
| Finance Costs  | 0.20                      |          | 2.65                      |          |
| Income declaration scheme 2016 (Net off Tax)                         | -                         |          | -                         |          |
| Actuarial Valuation of Gratuity                                      | -                         |          | -                         |          |
| Loss on Sale of Fixed Asset  | -                         | 0.20     | -                         | 3.93     |
|  |                           | (968.02) |                           | (507.14) |
| Less : Interest received   | -                         |          | -                         |          |
| Insurance Claim Received   | -                         |          | -                         |          |
| Interest on bonds, government securities and others                  | -                         |          | -                         |          |
| Dividend   | -                         |          | -                         |          |
| Profit/(loss) on sale of Asset                                       | -                         |          | -                         |          |
| Profit on sale of Investment   | -                         |          | -                         |          |
| <b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>               |                           | (968.02) |                           | (507.14) |
| Adjustment for :-  |                           |          |                           |          |
| (Increase)/ decrease Loans & Advances                                | 194.28                    |          | 27,242.80                 |          |
| (Increase)/ decrease Inventory                                       | -                         |          | -                         |          |
| (Increase)/ decrease Trade receivables                               | -                         |          | (0.10)                    |          |
| (Increase)/ decrease Other Financial Assets                          | 0.82                      |          | -                         |          |
| (Increase)/ decrease Other current assets                            | -                         |          | 4.53                      |          |
| Increase/ (decrease) Trade payables                                  | 0.49                      |          | (27,375.20)               |          |
| Increase/ (decrease) Non Current liabilities                         | -                         |          | -                         |          |
| Increase/ (decrease) Other Current Provisions                        | -                         |          | 897.07                    |          |
| Increase/ (decrease) Other current liabilities                       | (4.04)                    |          | (0.98)                    |          |
| Increase/ (decrease) provisions                                      | 105.69                    | 297.24   | -                         | 768.12   |
| <b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>                       |                           | (670.78) |                           | 260.98   |
| Less : Taxes paid  |                           |          |                           |          |
| <b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>                       |                           | (670.78) |                           | 260.98   |
| <b>B) CASH FLOW FROM INVESTMENT ACTIVITIES:-</b>                     |                           |          |                           |          |
| Movement of Investments  | 1,156.24                  |          | 148.04                    |          |
| Purchase of Fixed Assets   | -                         |          | -                         |          |
| Proceeds from sale of fixed assets                                   | -                         |          | -                         |          |
| Loss on sale of Car  | -                         |          | -                         |          |
| <b>NET CASH USED IN INVESTING ACTIVITIES</b>                         |                           | 1,156.24 |                           | 148.04   |
| <b>C) CASH FLOW FROM FINANCE ACTIVITIES</b>                          |                           |          |                           |          |
| Finance Costs  | (0.20)                    |          | (2.65)                    |          |
| (Increase) / Decrease in Short Term/long term loans & advances       | (381.48)                  |          | -                         |          |
| Increase / (Decrease) in Short term/long term borrowings             | -                         | (381.68) | (407.30)                  | (409.95) |
| <b>NET CASH FLOW FROM FINANCE ACTIVITIES</b>                         |                           | (381.68) |                           | (409.95) |
| <b>NET (DECREASE)INCREASE IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b> |                           | 103.78   |                           | (0.94)   |
| Opening Balance of Cash & cash equivalents                           |                           | 52.99    |                           | 53.93    |
| Closing Balance of Cash & cash equivalents                           |                           | 156.77   |                           | 52.99    |
| <b>Cash &amp; Cash Equivalent Comprise</b>                           |                           |          |                           |          |
| Cash & Bank balances as per balance sheet                            |                           | 156.77   |                           | 52.99    |
| Less : Bank overdraft shown in other current liabilities             |                           | -        |                           | -        |
| Cash & cash equivalent at the end of the year                        |                           | 156.77   |                           | 52.99    |

\*Cash and cash equivalents is net of outstanding bank overdrafts In the balance sheet, bank overdrafts are shown in current liabilities.

\* The previous year figures have been regrouped/restated where ever necessary to confirm to this year's classification

**For ANERI FINCAP LIMITED**  
For and On Behalf of the Board of Directors of  
Aneri Fincap Limited

Director/Authorised Signatory

Leena Kavassery  
Managing Director  
DIN : 07532213

Place: Mumbai  
Date:16.05.2023