



HARDWYN INDIA LIMITED

B-101, Mayapuri Indl. Area, Phase-I
New Delhi-110064
Tel.: 011-28115352, 28114972, 28114643

Date: 10th November 2023

To,
The Manager,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400001

The Manager,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai-400051

Company Symbol: HARDWYN
Scrip Code: 541276

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on **Today i.e., 10th November, 2023** at the registered office of the Company situated at B-101, Phase-1, Mayapuri, South West Delhi, New Delhi, Delhi-110064 India has inter alia considered and approved the following matters:

1. Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September, 2023. We enclose herewith a copy of the said financial results (Standalone and Consolidated) along with the Limited Review Report (Standalone and Consolidated) by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at **07:30 P.M.** and concluded at **08:05 P.M.**

This is for your information and record.

Thanking you,
Yours Faithfully

For and on behalf of
Hardwyn India Limited

**RUBALJEET
SINGH SAYAL**

Digitally signed by
RUBALJEET SINGH SAYAL
Date: 2023.11.10 20:09:28
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Rubaljeet Singh Sayal
Managing Director & CFO
DIN: 00280624

Independent Auditors' Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**The Board of Director
HARDWYN INDIA LIMITED**

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of **HARDWYN INDIA LIMITED (hereinafter referred to as "the company")** for the quarter ended **30th September, 2023** and year to date results for the period from **01 April 2023 to 30 September 2023 ("the Statement")**, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting ("Ind AS 34")", prescribed under Section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 read with Regulation 63 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respects in accordance with the applicable Indian Accounting Standards ("Ind As") prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 and Regulation 52 read with Regulation 63 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 S.S Periwal & Co.
Chartered Accountants
FRN: 001021W




CA Anand Grover
(Partner)
M.No 097954
Place: New Delhi
Date: 10-11-2023
UDIN: 23097954BGSTSM3403

Branches :

LUDHIANA | JAIPUR | GURUGRAM | CHANDIGARH | MOHALI | FAZILKA | MUKTSAR | MUMBAI | KOLKATA | AURANGABAD

Independent Auditors' Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**The Board of Director
HARDWYN INDIA LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("the Statement") of **HARDWYN INDIA LIMITED** ("the Holding Company") and its Subsidiary company "**FIBA HARDWYN LOCKS LIMITED**" (collectively referred to as "the Group"), for the quarter ended **September 30, 2023** and the consolidated year to date results for the period 01 April 2023 to 30 September 2023, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting ("Ind AS 34"), prescribed under Section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 read with Regulation 63 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respects in accordance with the applicable Indian Accounting Standards ("Ind As") prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 and Regulation 52 read with Regulation 63 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 S.S Periwal & Co.

Chartered Accountants

FRN: 001021N

CA Anand Grover
(Partner)

M.No 097954

Place: New Delhi

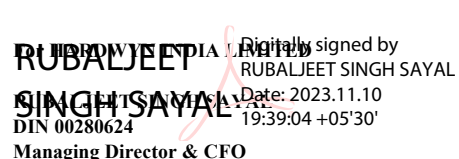
Date: 10-11-2023

UDIN: 23097954BGSTSN2397



Branches :

LUDHIANA | JAIPUR | GURUGRAM | CHANDIGARH | MOHALI | FAZILKA | MUKTSAR | MUMBAI | KOLKATA | AURANGABAD

HARDWYN INDIA LIMITED CIN: L74990DL2017PLC324826 Regd Off: B-101, PHASE-1, MAYAPURI, South West Delhi, NEW DELHI, Delhi, India, 110064 Statement of Standalone Unaudited/Audited Financial Results for the Quarter and half year ended 30 ,September , 2023						
						(Rs in Lakhs)
Sr. No.	Particular	Quarter Ended			Half Yearly	
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Revenue from Operations	3,634.35	2,715.80	3,487.10	6,350.14	6,045.90
2	Other Income	8.42	19.58	1.33	28.00	2.65
3	Total Revenue (1+2)	3,642.77	2,735.38	3,488.43	6,378.15	6,048.55
4	Expenses					
	(a) Cost of Materials consumed	90.29	53.62	101.31	143.91	163.85
	(b) Purchase of Stock-in-Trade	3,347.84	2,421.57	3,341.32	5,769.42	5,850.82
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(172.10)	(56.26)	(325.01)	(228.37)	(676.08)
	(d) Employee benefits expense	84.91	77.64	82.75	162.55	151.73
	(e) Finance Cost	19.48	16.39	31.39	35.88	47.73
	(f) Depreciation and amortisation expense	6.30	6.18	6.56	12.48	12.56
	(g) Other expenses	75.91	74.19	88.66	150.10	214.07
	Total Expenses	3,452.63	2,593.34	3,326.98	6,045.96	5,764.67
5	Profit / (Loss) before exceptional items and Tax (1-4)	190.14	142.04	161.45	332.18	283.88
6	Exceptional items					
7	Profit / (Loss) before Tax (5 +6)	190.14	142.04	161.45	332.18	283.88
8	Tax Expense:					
	a) Current Tax	56.21	42.17	45.59	98.39	80.30
	b) Deffered Tax	(0.61)	(0.58)	(0.63)	(1.19)	(0.00)
9	Profit/ (Loss) for the period from Continuing operations (7-8)	134.54	100.45	116.49	234.99	203.57
10	Profit/ (Loss) for the period from Discontinued operations	-	-	-	-	-
11	Tax Expense of Discontinued operations	-	-	-	-	-
12	Profit/ (Loss) for the period from Discontinued operations (After Tax)	-	-	-	-	-
13	Profit/ (Loss) for the period (After Tax)	134.54	100.45	116.49	234.99	203.57
14	Other Comprehensive Income A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax relating to item that will not be re-classified to profit or loss B) A) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to item that will be re-classified to profit or loss					
15	Total Comprehensive income for the period (13+14)					
16	Earnings Per Share (EPS) (For continuing operations)					
	(a) Basic	0.04	0.03	3.06	0.07	3.91
	(b) Diluted	0.04	0.03	3.06	0.07	3.91
17	Earnings Per Share (EPS) (For Discontinuing & Continuing operations)					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
i. The above results were reviewed by an Audit Committee and thereafter taken on record by the Board of Directors in their meeting on 10th ii. The above results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting iii. Segment reporting as defined in IND-AS 108 is not applicable since the entire operations of the company relates to only one segment. iv. There were no investor complaints known to the Company outstanding at the beginning of the quarter. v. The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary. vi. These Results are also updated on the company's website URL: www.hardwyn.com						
Date: 10-11-2023 Place: Delhi		 RUBALJEET SINGH SAYAL Managing Director & CFO Date: 2023.11.10 19:39:04 +05'30'				

HARDWYN INDIA LIMITED CIN: L74990DL2017PLC324826 Regd Off: B-101, PHASE-1, MAYAPURI, South West Delhi, NEW DELHI, Delhi, India, 110064 Statement of Standalone Un-Audited Financial Results for the Quarter and Year ended 30 SEP, 2023 STATEMENT OF ASSETS AND LIABILITIES			
		(Rs in Lakhs)	(Rs in Lakhs)
	Particulars	As at 30.09.2023	As at 31.03.2023
A.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	79.79	90.46
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	-	-
	(f) Intangible Assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	34,818.18	34,818.18
	(ii) Trade Receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (Net)	4.89	3.70
	(j) Other non-current Assets	1.00	1.00
	Total Non-Current Assets	34,903.87	34,913.35
2	Current assets		
	(a) Inventories	3,389.36	3,160.99
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	2,743.63	2,103.17
	(iii) Cash and cash equivalents	12.68	17.12
	(iv) Bank Balances other than (iii) above	131.99	128.96
	(v) Loans	-	-
	(vi) Others Financial Assets	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	926.14	561.06
	Total Current Assets	7,203.80	5,971.31
	TOTAL ASSETS	42,107.67	40,884.65
B.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	3,488.81	2,616.64
	(b) Other Equity	34,002.45	34,639.64
	Total Equity	37,491.26	37,256.28
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total Non-current liabilities	-	-
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	506.96	455.67
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and		
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		
	(A)Total outstanding dues of micro enterprises and small enterprises; and	1,557.60	675.24
	(B)Total outstanding dues of creditors other than micro enterprises and small enterprises	1,780.50	2,042.51
	(iii) Other financial liabilities [other than those specified in item (c)]		-
	(b) Other current liabilities	297.53	79.53
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	473.82	375.43
	Total Current liabilities	4,616.41	3,628.38
	TOTAL EQUITY AND LIABILITIES	42,107.67	40,884.65
For HARDWYN INDIA LIMITED RUBALJEET RUBALJEET SINGH SAYAL Managing Director DIN: 00280624 Digitally signed by RUBALJEET SINGH SAYAL Date: 2023.11.10 19:38:19 +05'30' Place :- New Delhi Date:-10-11-2023			

HARDWYN INDIA LIMITED CIN: L74990DL2017PLC324826 Regd Off: B-101, PHASE-1, MAYAPURI, South West Delhi, NEW DELHI, Delhi, India, 110064 Statement of Standalone Unaudited/Audited Financial Results for the Quarter and half year ended September 30, 2023 Cash Flow Statement					
(Rs in Lakhs)					
		Particulars	For the period	for the period	Year Ended
			30-09-2023	30-09-2022	31-03-2023
			Unaudited	Unaudited	Audited
1	A	Date of start of reporting period	01.04.2023	01.04.2022	01.04.2022
2	B	Date of end of reporting period	30.09.2023	30.09.2022	31.03.2023
3	C	Whether results are audited or unaudited	Unaudited	Unaudited	Audited
4	D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone
5		Statement of cash flows			
6		Cash flow from operating activities			
7		Net profit/ (loss) before tax	332.18	283.88	1277.49
8		Adjustments for:			
9		Depreciation and amortisation	12.48	12.56	26.80
10		(Profit)/Loss on sale of fixed asset	-	-	-
11		Finance costs	35.88	47.73	85.69
12		Operating profit/ (loss) before working capital changes	380.54	344.16	1,389.98
13					
14		Changes in working capital			
15		Decrease/ (increase) in trade inventory	(228.37)	(676.08)	(1,755.95)
16		Decrease/ (increase) in trade receivables	(640.46)	641.20	941.28
17		Decrease/ (increase) in short term loans and advances	-	-	-
18		Decrease/ (increase) in other current assets	(365.08)	(133.38)	499.60
19		Decrease/ (increase) in other non current assets	-	-	(1.00)
20		(Decrease)/ increase in long term provisions	-	-	-
21		(Decrease)/ increase short term borrowings	-	-	-
22		(Decrease)/ increase trade payables	620.35	(150.76)	(522.38)
23		(Decrease)/ increase in other current liabilities	218.01	43.62	2.39
24		(Decrease)/ increase in short term provisions	98.39	20.95	183.89
25		Cash generated from operations	(297.16)	(254.44)	(652.17)
26				-	
27		Income tax paid (net of provision and refund)	(98.39)	(80.30)	(375.43)
28		(Loss)/gain from extra ordinary items	-	-	0.00
29		Net cash (used in)/generated from operating activities (A)	(15.01)	9.41	362.38
30					
31		Cash flow from investing activities			
32		Amount paid for acquisition of Prpoerty, Plant and Equipment	(1.81)	(22.86)	(41.30)
33		Proceeds from sale of Property, Palnt And Equipment	-	-	0.00
34		Net cash used in investing activities (B)	(1.81)	(22.86)	(41.30)
35					
36		Cash flow from financing activities			
37		Proceeds from issue of equity shares	-	-	0.00
38		Proceeds/(Payment) from/of long-term borrowings	51.29	69.83	(204.37)
39		Interest Paid	(35.88)	(47.73)	(85.69)
40		Net cash flow generated from / (used in) financing activities (C)	15.41	22.10	(290.06)
41		Net Increases in Cash and Cash equivalents (A+B+C)	(1.41)	8.65	31.02
42		Cash and cash equivalents at the beginning of the year	146.08	115.07	115.07
43		Cash and cash equivalents at the end of the year	144.67	123.71	146.08
44					
45		Cash and cash equivalents comprise of:			
46		Cash in hand	12.68	1.01	17.12
47		Balances with banks:			-
48		- in current accounts	-	-	-
49		- in deposit accounts	131.99	122.71	128.96
50			144.67	123.71	146.08

RUBALJEET
SINGH SAYAL

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RUBALJEET SINGH SAYAL
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Regd Off: B-101, PHASE-1, MAYAPURI, South West Delhi, NEW DELHI, Delhi, India, 110064

Amount in Lacs

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HARDWYN INDIA LIMITED CIN: L74990DL2017PLC324826 Regd Off: B-101, PHASE-1, MAYAPURI, South West Delhi, NEW DELHI, Delhi, India, 110064 Statement of Consolidated Un-Audited Financial Results for the Quarter and Year ended 30 SEP, 2023			
			(Rs in Lakhs)
	Particulars	As at 30.09.2023	As at 31.03.2023
A.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	83.72	95.18
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	34,591.59	34,591.59
	(e) Other Intangible Assets	-	-
	(f) Intangible Assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (Net)	7.40	6.30
	(j) Other non-current Assets	1.00	1.00
	Total Non-Current Assets	34,683.71	34,694.07
2	Current assets		
	(a) Inventories	3,800.82	3,494.70
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	2,893.77	2,504.67
	(iii) Cash and cash equivalents	15.77	18.76
	(iv) Bank Balances other than (iii) above	131.99	128.96
	(v) Loans	-	-
	(vi) Others Financial Assets	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	1,221.87	970.81
	Total Current Assets	8,064.22	7,117.91
	TOTAL ASSETS	42,747.93	41,811.97
B.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	3,488.81	2,616.64
	(b) Other Equity	34,010.51	34,639.70
	Total Equity attributable to the equity holders of the company	37,499.33	37,256.33
	(c) Non- Controlling Interest	476.43	460.17
	Total Equity	37,975.76	37,716.50
3	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	4.49	1.32
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total Non-current liabilities	4.49	1.32
4	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	506.96	455.67
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises; and	-	555.96
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,465.18	2,563.68
	(iii) Other financial liabilities [other than those specified in item (c)]	-	-
	(b) Other current liabilities	304.20	134.52
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	491.34	384.32
	Total Current liabilities	4,767.68	4,094.15
	TOTAL EQUITY AND LIABILITIES	42,747.93	41,811.97
By Order of the Board For HARDWYN INDIA LIMITED RUBALJEET SINGH SAYAL Managing Director & CFO DIN: 00280624 Date: 10-11-2023 Place: New Delhi Digitally signed by RUBALJEET SINGH SAYAL Date: 2023.11.10 19:40:46 +05'30'			

HARDWYN INDIA LIMITED CIN: L74990DL2017PLC324826 Regd Off: B-101, PHASE-1, MAYAPURI, South West Delhi, NEW DELHI, Delhi, India, 110064 Statement of consolidated Unaudited/Audited Financial Results for the Quarter and half year ended September 30, 2023 Cash Flow Statement					
(Rs in Lakhs)					
		Particulars	For the period 30-09-2023	for the period 30-09-2022	Year Ended 31-03-2023
			Unaudited	Unaudited	Audited
1	A	Date of start of reporting period	01.04.2023	01.04.2022	01.04.2022
2	B	Date of end of reporting period	30.09.2023	30.09.2022	31.03.2023
3	C	Whether results are audited or unaudited	Unaudited	Unaudited	Audited
4	D	Nature of report standalone or consolidated	consolidated	consolidated	consolidated
5		Statement of cash flows			
6		Cash flow from operating activities			
7		Net profit/ (loss) before tax	365.18	-	1,311.11
8		Adjustments for:			
9		Depreciation and amortisation	13.27	-	29.16
10		(Profit)/Loss on sale of fixed asset			-
11		Finance costs	36.01	-	86.04
12		Operating profit/ (loss) before working capital changes	414.45	-	1,426.30
13					
14		Changes in working capital			
15		Decrease/ (increase) in trade inventory	(306.11)	-	(1,827.56)
16		Decrease/ (increase) in trade receivables	(1,169.98)	-	2,197.46
17		Decrease/ (increase) in short term loans and advances	-	-	-
18		Decrease/ (increase) in other current assets	(251.06)	-	188.15
19		Decrease/ (increase) in other non current assets	-	-	(1.00)
20		(Decrease)/ increase in long term provisions	-	-	-
21		(Decrease)/ increase short term borrowings	-	-	-
22		(Decrease)/ increase trade payables	1,126.41	-	(449.48)
23		(Decrease)/ increase in other current liabilities	169.68	-	(1,437.29)
24		(Decrease)/ increase in short term provisions	107.02	-	187.92
25		Cash generated from operations	(324.03)	-	(1,141.79)
26					
27		Income tax paid (net of provision and refund)	(107.02)	-	(384.32)
28		(Loss)/gain from extra ordinary items			-
29		Net cash (used in)/generated from operating activities (A)	(16.60)	-	(99.80)
30					
31		Cash flow from investing activities			
32		Amount paid for acquisition of Prpoerty, Plant and Equipment	(1.81)	-	(41.82)
33		Proceeds from sale of Property, Palnt And Equipment			-
34		Net cash used in investing activities (B)	(1.81)	-	(41.82)
35					
36		Cash flow from financing activities			
37		Proceeds from issue of equity shares	-	-	440.00
38		Proceeds/(Payment) from/of long-term borrowings	54.45	-	(207.91)
39		Interest Paid	(36.01)	-	(86.04)
40		Net cash flow generated from / (used in) financing activities (C)	18.44	-	146.06
41		Net Increases in Cash and Cash equivalents (A+B+C)	0.03	-	4.43
42		Cash and cash equivalents at the beginning of the year	147.73	-	143.30
43		Cash and cash equivalents at the end of the year	147.76	-	147.73
44					
45		Cash and cash equivalents comprise of:			
46		Cash in hand	15.74	-	18.53
47		Balances with banks:	-	-	-
48		- in current accounts	0.03	-	129.20
49		- in deposit accounts	131.99	-	-
50			147.76	-	147.73

RUBALJEET
SINGH SAYAL
 Digitally signed by
 RUBALJEET SINGH SAYAL
 Date: 2023.11.10 19:42:15
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