

# TASHI INDIA LIMITED

CIN : L51900MH1985PLC036521

Regd. Office : Imambada Road, NAGPUR- 440 018 (MS) (INDIA)

Tele. : + 91 712 2720071 - 75 Fax: 0712- 2723068

Email : cs@bajajngp.com Website: www.tashiindia.com

TIL/SEC/2023-24/33

DATE: 10/11/2023

The Corporate Compliance Department  
BSE Limited  
1st Floor, New Trading Ring, Rotunda Building,  
PJ Tower, Dalal Street,  
Mumbai- 400001

Scrip Code: 512271

Sub: Outcome of Board Meeting held on 10<sup>th</sup> November, 2023

Dear Sir/Madam,

This is with reference to the above subject, we hereby inform you that;

1. The Meeting of the Board of Directors was held on Friday, 10<sup>th</sup> November 2023 at 2.00 P.M. and concluded at 3.00 P.M. at its registered office situated at Imambada Road, Nagpur – 440018.

2. The following businesses were transacted at the meeting:

- i) Approved and taken on record the Standalone and consolidated Un-Audited Financial Results as per Indian Accounting Standards (IND AS) along with the Limited Review Report by the Statutory Auditors of the Company for the second quarter and Half Year ended on 30<sup>th</sup> September 2023.

Further we are enclosing herewith the statement of Standalone and Consolidated Un-Audited Financial Results for the Second Quarter and Half Year ended on 30<sup>th</sup> September, 2023 duly signed, along with the Limited Review Report as provided by the Statutory Auditors of the Company regarding the same.

You are therefore requested to take the aforesaid on your record and oblige.

Thanking You

For TASHI INDIA LIMITED

  
ARTI BATRA  
COMPANY SECRETARY



**Independent Auditor's Review Report on the Quarterly Un-Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors  
Tashi India Limited  
Nagpur

We have reviewed the accompanying statement of unaudited financial results of M/s TASHI INDIA LIMITED ("The Company") for the quarter and half year ended on 30<sup>th</sup> September, 2023 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

The Statement, which is the responsibility of the Company's Management and approved by the 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 ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, *Engagements to 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.

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 (Ind As) under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Nagpur (Camp)

Date: 10<sup>th</sup> November, 2023

For **VMSS & Associates**  
Chartered Accountants  
Firm Registration No. 328952E

SAGAR  
JAISWAL

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Sagar Jaiswal  
Partner  
Membership No-316727  
UDIN: 23316727BGZAJ57496

# TASHI INDIA LIMITED

Registered Office : Imambada Road, Nagpur - 440018 (MH) India. Tel. : +91-0712-2720071, Fax : 0712-2723068;  
E-mail : cs@bajajngp.com; Website : www.bajajglobaltd.com  
CIN : L51900MH1985PLC036519

Statement of Standalone Un-Audited Financial Results for the Second Quarter & Half Year ended on 30 <sup>th</sup> September, 2023						(RS. IN LAKHS)
Particulars	Three Months ended 30/09/2023 (Unaudited)	Preceding Three months ended 30/06/2023 (Unaudited)	Corresponding Three months ended in the previous year 30/09/2022 (Unaudited)	Half Year ended 30/09/2023 (Unaudited)	Half Year ended 30/09/2022 (Unaudited)	Year Ended 31/03/2023 (Audited)
<b>1</b>	<b>Income from operations</b>					
	a) Revenue from Operations	13.89	12.07	25.39	25.96	96.29
	b) Other Income	6.13	2.55	3.61	8.68	6.08
	<b>Total Revenue</b>	<b>20.02</b>	<b>14.62</b>	<b>29.00</b>	<b>34.64</b>	<b>102.37</b>
<b>2</b>	<b>Expenses</b>					
	a) Employee benefit expenses	4.54	4.95	4.34	9.49	18.47
	b) Finance Cost	-	0.01	14.72	0.01	35.80
	c) Depreciation and amortisation expenses	0.16	0.16	0.17	0.32	0.68
	d) Other Expenses	2.31	3.10	2.89	5.41	16.00
	<b>Total Expenses</b>	<b>7.01</b>	<b>8.22</b>	<b>22.12</b>	<b>15.23</b>	<b>70.95</b>
<b>3</b>	<b>Profit /(Loss) before Exceptional Items and Extraordinary Items and Tax</b>	<b>13.01</b>	<b>6.40</b>	<b>6.88</b>	<b>19.41</b>	<b>31.42</b>
<b>4</b>	Exceptional Items	-	-	-	-	-
<b>5</b>	<b>Profit (+) / Loss (-) before Extraordinary Items &amp; Tax</b>	<b>13.01</b>	<b>6.40</b>	<b>6.88</b>	<b>19.41</b>	<b>31.42</b>
<b>6</b>	Tax Expense	3.26	1.60	1.72	4.86	14.18
<b>7</b>	<b>Net Profit (+) / Loss (-) after Tax</b>	<b>9.75</b>	<b>4.80</b>	<b>5.16</b>	<b>14.55</b>	<b>17.24</b>
<b>8</b>	Other Comprehensive Income (Net of tax)	10.73	43.11	60.55	53.84	(38.97)
<b>9</b>	<b>Total Comprehensive Income (TCI) (After Tax) [7+8]</b>	<b>20.48</b>	<b>47.91</b>	<b>65.71</b>	<b>68.39</b>	<b>(21.73)</b>
<b>10</b>	Share of Profit/(Loss) of associates	-	-	-	-	-
<b>11</b>	Minority interest	-	-	-	-	-
<b>12</b>	Net profit/(Loss)- TCI after taxes, minority interest and share of profit/(Loss) of associates	20.48	47.91	65.71	68.39	(21.73)
<b>13</b>	Paid up Equity Share Capital (Face value of Rs. 10/- each)	<b>74.25</b>	<b>74.25</b>	<b>74.25</b>	<b>74.25</b>	<b>74.25</b>
<b>14</b>	Other Equity	-	-	-	-	1,268.73
<b>15</b>	Earning Per Share in Rupees face value of Rs 10/- Each(not annualised)	-	-	-	-	-
	Basic & diluted	2.76	6.45	8.85	9.21	(2.93)

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**NOTES ON ACCOUNTS:-**

1. The above financial results are published in accordance with regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, have been reviewed by the Audit Committee, approved by the Board of Directors, and Limited Review by the Statutory Auditors at their meetings held on 10<sup>th</sup> November 2023. These financial results are in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013, read with rule 9 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
2. The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments as per Ind AS 108 dealing with Operating Segment.
3. Disclosure of Standalone Assets & Liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 30th September, 2023. (As Attached)
4. Disclosure of Standalone Statement of Cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as of 30th September 2023. (As Attached)
5. Previous year/ quarter figures are regrouped/restated wherever necessary.

FOR TASHI INDIA LIMITED

PLACE : NAGPUR  
DATE : 10TH NOVEMBER, 2023



  
AKSHAY RANKA  
DIRECTOR

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3. Disclosure of Standalone Statement of Assets and Liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 30th September, 2023:

STATEMENT OF ASSETS AND LIABILITIES		(RS.IN LAKHS)	
PARTICULARS	CURRENT HALF YEAR ENDED 30/09/2023 (Unaudited)	YEAR ENDED 31/03/2023 (Audited)	
<b>A. ASSETS</b>			
<b>1 Financial assets</b>			
(a) Cash and Cash Equivalents	577.80	372.97	
(b) Bank balances other than (a) above	0.02	0.02	
(c) Trade Receivables	18.70	18.70	
(d) Loans	302.31	513.18	
(e) Investments	454.03	382.08	
(f) Other financial Assets	20.69	0.47	
<b>Sub Total Financial Assets</b>	<b>1,373.55</b>	<b>1,287.42</b>	
<b>2 Non Financial assets</b>			
(a) Current tax Assets (net)	8.58	10.16	
(b) Property,Plant & Equipment	66.84	67.16	
(c) Other Non financial Assets	0.05	0.05	
<b>Sub Total -Non Financial assets</b>	<b>75.47</b>	<b>77.37</b>	
<b>TOTAL ASSETS</b>	<b>1,449.02</b>	<b>1,364.79</b>	
<b>B EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Share Capital	74.25	74.25	
(b) Other Equity	1,355.13	1,268.72	
<b>Sub Total Equity</b>	<b>1,429.38</b>	<b>1,342.97</b>	
<b>2 Financial Liabilities</b>			
(a) Borrowings (Other than Debt securities)	-	-	
(b) Other Financial liabilities	0.40	2.37	
<b>Total Financial Liabilities</b>	<b>0.40</b>	<b>2.37</b>	
<b>3 Non-Financial Liabilities</b>			
(a) Provisions	2.06	2.06	
(b) Deferred tax liabilities (Net)	14.17	14.17	
(c) Other non-financial liabilities	3.01	3.22	
<b>Total Non Financial Liabilities</b>	<b>19.24</b>	<b>19.45</b>	
<b>Total Liabilities</b>	<b>19.64</b>	<b>21.82</b>	
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>1,449.02</b>	<b>1,364.79</b>	

FOR TASHI INDIA LIMITED

PLACE: NAGPUR  
DATED: 10TH NOVEMBER, 2023



*Akshay Ranka*

AKSHAY RANKA  
DIRECTOR

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CASHFLOW

**4. Disclosure of Standalone Statement of Cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 30th September, 2023**

**CASH FLOW STATEMENT**

PARTICULARS	(RS.IN LAKHS)	
	CURRENT HALF YEAR ENDED 30/09/2023 (Unaudited)	YEAR ENDED 31/03/2023 (Audited)
<b>A. CASHFLOW FROM OPERATING ACTIVITIES</b>		
NET PROFIT BEFORE TAX & EXTRA ORDINARY ITEMS	19.41	31.42
ADJUSTED FOR-		
FAIR VALUE IMPACT OF INVESTMENTS	71.94	(38.97)
DEPRECIATION	0.32	0.68
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	91.67	(6.87)
CHANGES IN		
TRADE & OTHER RECEIVABLES	(20.22)	6.05
LOANS AND ADVANCES	210.87	1,141.45
TRADE PAYABLES	-2.18	(3.43)
CASH GENERATED FOR OPERATIONS	280.14	1,137.20
DIRECT TAXES / PROVISION WRITTEN BACK	-3.36	(10.06)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>276.78</b>	<b>1,127.14</b>
<b>B. CASHFLOW FROM INVESTING ACTIVITIES</b>		
PURCHASE/(SALE) OF SHARES(INVESTMENTS) (Including Fair Value of Investment)	(71.95)	52.08
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(71.95)</b>	<b>52.08</b>
<b>C. CASHFLOW FROM FINANCING ACTIVITIES</b>		
PROCEEDS FROM SHORT/LONG TERM BORROWINGS	-	(834.25)
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>	<b>-</b>	<b>(834.25)</b>
<b>NET CHANGES IN CASH &amp; CASH EQUIVALENTS(A+B+C)</b>	<b>204.83</b>	<b>344.97</b>
CASH & CASH EQUIVALENTS-OPENING BALANCE	372.99	28.01
CASH & CASH EQUIVALENTS-CLOSING BALANCE	577.82	372.99
	204.83	344.97

01. Proceeds from long term and other borrowings are shown net of repayment.
02. Cash and Cash equivalents represent cash and bank balances only including Fixed Deposits.



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**Independent Auditor's Review Report on the Quarterly Un-Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors  
Tashi India Limited  
Nagpur,

We have reviewed the accompanying statement of unaudited consolidated financial results of M/s TASHI INDIA LIMITED ("The Holding Company) and its Associate (the Holding company and its Associate together referred to as "the Group") for the quarter and half year ended on 30<sup>th</sup> September, 2023, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

The Statement, which is the responsibility of the Company's Management and approved by the 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 ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, *Engagements to 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.

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 (Ind As) under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Nagpur (Camp)

Date: 10<sup>th</sup> November, 2023

For **VMSS & Associates**  
Chartered Accountants  
Firm Registration No. 328952E

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Sagar Jaiswal  
Partner  
Membership No-316727  
UDIN: 23316727BGZAJT9765

# TASHI INDIA LIMITED

Registered Office : Imambada Road, Nagpur - 440018 (MH) India. Tel. : +91-0712-2720071, Fax : 0712-2723068;  
E-mail : [cs@bajajngp.com](mailto:cs@bajajngp.com); Website : [www.bajajglobaltd.com](http://www.bajajglobaltd.com)  
CIN : L51900MH1985PLC036519

Statement of Consolidated Un-Audited Financial Results for the Second Quarter & Half Year ended on 30 <sup>th</sup> September, 2023						(RS. IN LAKHS)
Particulars	Three Months ended 30/09/2023 (Unaudited)	Preceding Three months ended 30/06/2023 (Unaudited)	Corresponding Three months ended in the previous year 30/09/2022 (Unaudited)	Half Year ended 30/09/2023 (Unaudited)	Half Year ended 30/09/2022 (Unaudited)	Year Ended 31/03/2023 (Audited)
<b>1 Income from operations</b>						
a) Revenue from Operations	13.89	12.07	25.39	25.96	66.69	96.29
b) Other Income	6.13	2.55	3.61	8.68	3.61	6.08
<b>Total Revenue</b>	<b>20.02</b>	<b>14.62</b>	<b>29.00</b>	<b>34.64</b>	<b>70.30</b>	<b>102.37</b>
<b>2 Expenses</b>						
a) Employee benefit expenses	4.54	4.95	4.34	9.49	8.91	18.47
b) Finance Cost	-	0.01	14.72	0.01	29.28	35.80
c) Depreciation and amortisation expenses	0.16	0.16	0.17	0.32	0.35	0.68
d) Other Expenses	2.31	3.10	2.89	5.41	6.28	16
<b>Total Expenses</b>	<b>7.01</b>	<b>8.22</b>	<b>22.12</b>	<b>15.23</b>	<b>44.82</b>	<b>70.95</b>
<b>3 Profit /(Loss) before Exceptional Items and Extraordinary Items and Tax</b>	<b>13.01</b>	<b>6.40</b>	<b>6.88</b>	<b>19.41</b>	<b>25.48</b>	<b>31.42</b>
<b>4 Exceptional Items</b>	-	-	-	-	-	-
<b>5 Profit (+) / Loss (-) before Extraordinary Items &amp; Tax</b>	<b>13.01</b>	<b>6.40</b>	<b>6.88</b>	<b>19.41</b>	<b>25.48</b>	<b>31.42</b>
<b>6 Tax Expense</b>	3.26	1.60	1.72	4.86	6.39	14.18
<b>7 Net Profit (+) / Loss (-) after Tax</b>	<b>9.75</b>	<b>4.80</b>	<b>5.16</b>	<b>14.55</b>	<b>19.09</b>	<b>17.24</b>
<b>8 Other Comprehensive Income (Net of tax)</b>	10.73	43.11	60.55	53.84	(3.20)	(38.97)
<b>9 Total Comprehensive Income (TCI ) (After Tax) [7+8]</b>	<b>20.48</b>	<b>47.91</b>	<b>65.71</b>	<b>68.39</b>	<b>15.89</b>	<b>(21.73)</b>
<b>10 Share of Profit/(Loss) of associates</b>	-	-	-	-	-	-
<b>11 Minority interest</b>	-	-	-	-	-	-
<b>12 Net profit/(Loss)- TCI after taxes, minority interest and share of profit/(Loss) of associates</b>	<b>20.48</b>	<b>47.91</b>	<b>65.71</b>	<b>68.39</b>	<b>15.89</b>	<b>(21.73)</b>
<b>13 Paid up Equity Share Capital (Face value of Rs. 10/- each)</b>	<b>74.25</b>	<b>74.25</b>	<b>74.25</b>	<b>74.25</b>	<b>74.25</b>	<b>74.25</b>
<b>14 Other Equity</b>	-	-	-	-	-	1,368.87
<b>15 i) Earning Per Share in Rupees face value of Rs 10/- Each(not annualised)</b>	-	-	-	-	-	-
a) Basic & diluted	2.76	6.45	8.85	9.21	2.14	(2.93)



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**NOTES ON ACCOUNTS:-**

1. The above Consolidated Unaudited Financial Results are published in accordance with regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, have been reviewed by the Audit Committee, approved by the Board of Directors, and Limited Review by the Statutory Auditors at their meetings held on 10<sup>th</sup> November 2023. These financial results are in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013, read with rule 9 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
2. The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments as per Ind AS 108 dealing with Operating Segment.
3. Disclosure of Consolidated Assets & Liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 30th September, 2023. (As Attached)
4. Disclosure of Consolidated Statement of Cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as of 30th September 2023. (As Attached)
5. Previous year/ quarter figures are regrouped/restated wherever necessary.

FOR TASHI INDIA LIMITED

PLACE : NAGPUR  
DATE : 10TH NOVEMBER, 2023



  
AKSHAY RANKA  
DIRECTOR

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3. Disclosure of Consolidated Statement of Assets and Liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 30th September, 2023:

STATEMENT OF ASSETS AND LIABILITIES		(RS.IN LAKHS)	
PARTICULARS		CURRENT HALF YEAR ENDED 30/09/2023 (Unaudited)	YEAR ENDED 31/03/2023 (Audited)
<b>A.</b>	<b>ASSETS</b>		
<b>1</b>	<b>Financial assets</b>		
	(a) Cash and Cash Equivalents	577.80	372.97
	(b) Bank balances other than (a) above	0.02	0.02
	(c) Trade Receivables	18.70	18.70
	(d) Loans	302.31	513.18
	(e) Investments	554.17	482.22
	(f) Other financial Assets	20.69	0.47
	<b>Sub Total Financial Assets</b>	<b>1,473.69</b>	<b>1,387.56</b>
<b>2</b>	<b>Non Financial assets</b>		
	(a) Current tax Assets (net)	8.58	10.16
	(b) Property, Plant & Equipment	66.84	67.16
	(c) Other Non financial Assets	0.05	0.05
	<b>Sub Total -Non Financial assets</b>	<b>75.47</b>	<b>77.37</b>
	<b>TOTAL ASSETS</b>	<b>1,549.16</b>	<b>1,464.93</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Share Capital	74.25	74.25
	(b) Other Equity	1,455.27	1,368.87
	<b>Sub Total Equity</b>	<b>1,529.52</b>	<b>1,443.12</b>
<b>2</b>	<b>Financial Liabilities</b>		
	(a) Borrowings (Other than Debt securities)	-	-
	(b) Other Financial liabilities	0.40	2.36
	<b>Total Financial Liabilities</b>	<b>0.40</b>	<b>2.36</b>
<b>3</b>	<b>Non-Financial Liabilities</b>		
	(a) Provisions	2.06	2.06
	(b) Deferred tax liabilities (Net)	14.17	14.17
	(c) Other non-financial liabilities	3.01	3.22
	<b>Total Non Financial Liabilities</b>	<b>19.24</b>	<b>19.45</b>
	<b>Total Liabilities</b>	<b>19.64</b>	<b>21.81</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>1,549.16</b>	<b>1,464.93</b>

FOR TASHI INDIA LIMITED

PLACE: NAGPUR  
DATED: 10TH NOVEMBER, 2023



*(Signature)*

AKSHAY RANKA  
DIRECTOR

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## CASHFLOW

**4. Disclosure of Consolidated Statement of Cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 30th September, 2023**

<b>CASH FLOW STATEMENT</b>		
PARTICULARS	(RS.IN LAKHS)	
	CURRENT HALF YEAR ENDED 30/09/2023 (Unaudited)	YEAR ENDED 31/03/2023 (Audited)
<b>A. CASHFLOW FROM OPERATING ACTIVITIES</b>		
NET PROFIT BEFORE TAX & EXTRA ORDINARY ITEMS	19.41	31.42
ADJUSTED FOR-		
FAIR VALUE IMPACT OF INVESTMENTS	71.94	(38.97)
SHARE OF PROFIT/(LOSS) OF THE ASSOCIATE COMPANY		0.26
DEPRECIATION	0.32	0.68
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	91.67	(6.61)
CHANGES IN TRADE & OTHER RECEIVABLES	(20.22)	6.05
LOANS AND ADVANCES	210.87	1,141.45
TRADE PAYABLES	-2.18	(3.43)
CASH GENERATED FOR OPERATIONS	280.14	1,137.46
DIRECT TAXES / PROVISION WRITTEN BACK	-3.36	(10.06)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>276.78</b>	<b>1,127.40</b>
<b>B. CASHFLOW FROM INVESTING ACTIVITIES</b>		
PURCHASE/(SALE) OF SHARES(INVESTMENTS) (Including Fair Value of Investment)	(71.95)	51.82
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(71.95)</b>	<b>51.82</b>
<b>C. CASHFLOW FROM FINANCING ACTIVITIES</b>		
PROCEEDS FROM SHORT/LONG TERM BORROWINGS	-	(834.25)
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>	<b>-</b>	<b>(834.25)</b>
<b>NET CHANGES IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>204.83</b>	<b>344.97</b>
CASH & CASH EQUIVALENTS-OPENING BALANCE	372.99	28.01
CASH & CASH EQUIVALENTS-CLOSING BALANCE	577.82	372.99
	204.83	344.97

01. Proceeds from long term and other borrowings are shown net of repayment.

02. Cash and Cash equivalents represent cash and bank balances only including Fixed Deposits.

