



OCTAL CREDIT CAPITAL LIMITED

CIN : L74140WB1992PLC055931

To
Dept. of Corp. Serv. (CRD)
BSE Limited
Floor No. 25, P.J.Towers
Dalal Street
Mumbai 400 001

Date: 14th December, 2019

Ref : Script Code 538894

Sub: Submission of Standalone & Consolidated Unaudited Financial Results along with Limited Review report for the Quarter / 6 months ended on 30th September, 2019

In Compliance with the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Standalone and Consolidated Unaudited Financial Results for the Quarter / Six months ended on 30th September, 2019 as approved by the Board of Directors at its meeting held on 14th December, 2019 along with Limited Review Report.

The Board meeting commenced at 3:00 P.M. and concluded at 5:30 P.M.

This is for your necessary record.

Kindly acknowledge the receipt.

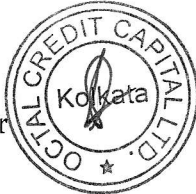
Thanking You

Yours truly

For OCTAL CREDIT CAPITAL LIMITED

S. Arora

Chief Financial Officer



C.C. To
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata - 700 001



Limited Review Report

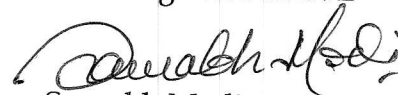
To The Board of Directors,
Octal Credit Capital Limited

We have reviewed the accompanying statement of un-audited financial results of M/s. Octal Credit Capital Limited for the quarter and half year ended 30th September, 2019 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) including relevant circulars issued by the SEBI from time to time. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 un-audited financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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 VASUDEO & ASSOCIATES
Chartered Accountants
Firm Reg No. 319299E



Saurabh Modi
(Partner)

Membership. No. 303815

UDIN- 19303815AAAABX6760



Place:- Kolkata

Dated: The 14th Day of December, 2019

OCTAL CREDIT CAPITAL LIMITED

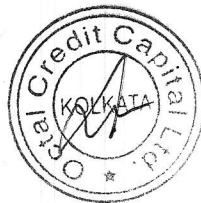
CIN No. L74140WB1992PLC055931

16A, Shakespeare Sarani, Unit-II 2nd floor Kolkata-700071

Website: www.occl.co.in, Email: octalcredit1992@gmail.com, Ph No. (033)2282-6815/18/99

Statement of Standalone Unaudited Financial Result for the Second Quarter/ Half year ended September 30,2019

		(₹ in Lakhs)				
SL NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED	
		30.09.19	30.06.19	30.09.18	30.09.19	30.09.18
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Revenue From Operations					
	(a) Interest Income	6.71	6.60	5.12	13.31	9.77
	(b) Dividend Income	1.42	-	1.23	1.42	1.23
	(c) Sale of Product	-	-	-	-	-
	Total Revenue From Operations	8.13	6.60	6.35	14.73	11.00
2	Other Income	-	0.02	0.34	0.02	1.37
3	Total Income	8.13	6.62	6.69	14.75	12.37
4	Expenses					
	(a) Finance Costs	-	-	-	-	-
	(b) Cost of materials consumed	-	-	-	-	-
	(c) Purchase of Stock In Trade	0.18	-	-	0.18	47.68
	(d) Changes in Inventories of finished goods, Work In Progress and Stock In Trade	-	-	6.88	-	(37.09)
	(e) Employees Benefit Expenses	2.69	2.33	2.35	5.02	3.86
	(f) Depreciation and Amortisation Expenses	0.06	0.05	0.08	0.11	0.16
	(g) Other Expenses	4.62	7.12	4.00	11.74	11.32
	Total Expenses	7.55	9.50	13.31	17.05	25.93
5	Profit before tax (3 - 4)	0.58	(2.88)	(6.62)	(2.30)	(13.56)
6	Tax Expense					
	1) Current tax	-	-	-	-	-
	2) Deferred tax	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
7	Profit/(Loss) for the period (5 - 6)	0.58	(2.88)	(6.62)	(2.30)	(13.56)
8	Other Comprehensive Income	0.46	(3.02)	1.02	(2.56)	0.41
9	Total Comprehensive Income (7 - 8)	1.04	(5.90)	(5.60)	(4.86)	(13.15)
10	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	500.09	500.09	500.09	500.09	500.09
11	Earning Per Equity Share					
	1) Basic	0.02	(0.12)	(0.11)	(0.10)	(0.26)
	2) Diluted	0.02	(0.12)	(0.11)	(0.10)	(0.26)



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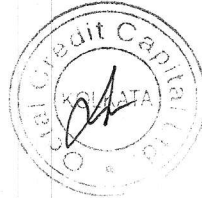
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STANDALONE BALANCE SHEET AS AT 30.09.2019

(₹ in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES		
SL. NO.	PARTICULARS	30.09.2019 (Unaudited)
A)	<u>ASSETS</u>	
1	<u>Financial Assets</u>	
	a) Cash & Cash Equivalents	8.15
	b) Bank Balance other than (a) above	-
	c) Derivative Financial Instruments	-
	d) Receivables	
	i) Trade Receivables	5.00
	ii) Other Receivables	-
	e) Loans	267.20
	f) Investment	243.82
	g) Other Financial Assets- Shares & Securities	6.63
2	<u>Non Financial Asset</u>	
	a) Inventories	-
	b) Current Tax Assets(Net)	-
	c) Deferred Tax Assets(Net)	0.33
	d) Investment Property	-
	e) Biological Asset other than bearer Plant	-
	f) Property, Plant & Equipment	0.83
	g) Capital Work In Progress	-
	h) Intangible Asset under development	-
	i) Goodwill	-
	j) Other Intangible Asset	-
	k) Other Non Financial Assets (to be specified)	20.16
	Total Assets	552.12



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STANDALONE BALANCE SHEET AS AT 30.09.2019

(₹ in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES		
SL. NO.	PARTICULARS	30.09.2019 (Unaudited)
	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)	-
	e) Deposits	-
	f) Subordinated Liabilities	-
	g) Other financial liabilities- Provision for NPA	6.91
2	Non-Financial Liabilities	
	a) Current tax liabilities (Net)	-
	b) Provisions	-
	c) Deferred tax liabilities (Net)	-
	d) Security Deposits	-
	e) Other Non financial liabilities(to be specified)	1.55
3	EQUITY	
	(a) Equity Share Capital	500.09
	(b) Other Equity	43.57
	Total Liability and Equity	552.12



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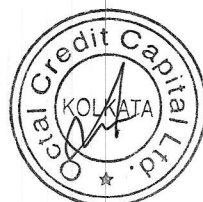
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STANDALONE CASH FLOW STATEMENT FOR THE HALF ENDED 30th SEPTEMBER, 2019

	HALF YEAR ENDED 30th Sept, 2019 (Un-audited) ₹
A: <u>CASH FLOW FROM OPERATING ACTIVITIES</u>	
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	(4.86)
<u>Add/Less Adjustment for:</u>	
Depreciation	0.11
Fair Value gain / (loss) on investment in equity instruments	2.56
Operating Profit before Working Capital Changes	(2.19)
Add/Less:- Adjustment for:	
1. (Increase) / Decrease in Inventories	0.18
2. (Increase) / Decrease in Loans & Advances	9.61
3. (Increase) / Decrease in Trade Receivables	3.50
4. (Increase) / Decrease in Other Non Current Assets	(17.45)
5. Increase / (Decrease) in Current Liabilities & Provisions	0.83
Cash Generated from Operation	(5.52)
Direct Taxes Paid (Net of Refunds)	-
Net Cash used in Operating Activities	(5.52)
B: <u>CASH FLOW FROM INVESTING ACTIVITIES</u>	
Purchase of Investments	-
Dividend on Shares (Investment)	-
Net Cash used in Investment Activities	-
C: <u>CASH FLOW FROM FINANCING ACTIVITIES</u>	
Increase/ (Decrease) in Short Term Borrowings	-
Net Cash used in Financing Activities	-
Net Increase in Cash & Cash Equivalents(A+B+C)	(5.52)
Cash and cash equivalents (Opening Balance)	13.67
Cash and cash equivalents (Closing Balance)	8.15
	-



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SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR ENDED 30.09.2019

SL. NO.	PARTICULARS	FOR THE QUARTER ENDED			FOR THE SIX MONTH ENDED	
		30.09.19	30.06.19	30.09.18	30.09.19	30.09.18
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited
1	Segment Revenue					
	Financing Activity	6.71	6.60	5.12	13.31	9.77
	Trading In Shares & Security/Investment Activity	1.42	-	1.23	1.42	1.23
	Net Sales/ Income From Operation	8.13	6.60	6.35	14.73	11.00
2	Segment Result					
	Financing Activity	6.71	6.60	5.12	13.31	9.77
	Trading In Shares & Security/Investment Activity	1.24	-	(5.65)	1.24	(9.36)
	Less: Unallocable Expense Net of Unallocable Income	7.37	9.48	6.09	16.85	13.97
	Total Profit before Tax	0.58	(2.88)	(6.62)	(2.30)	(13.56)
3	Capital Employed					
	Financing Activity	260.30	264.22	244.52	260.30	244.52
	Trading In Shares & Security/Investment Activity	255.45	254.81	264.96	255.45	264.96
	Unallocated Corporate Assets less liabilities	27.91	23.59	21.64	27.91	21.64
	Total	543.66	542.62	531.12	543.66	531.12

Notes:-

- 1 The company has adopted Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 (The "Act") read with the Companies (Indian Accounting Standards) Rules, 2015 from April 1, 2019 and the effective date of such transition is April 1, 2019. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder under and guidelines issued by the Reserve Bank of India CRBI (Collectively referred to as "the Previous GAAP")
The figures have been presented in accordance with the format prescribed for financial statements for a Non Banking Finance Company (NBFC) whose financial statements are drawn up in compliance of the Companies (Indian Accounting Standards) Rules, 2015, in Division III of Notification No. GSR 1022(E) dated 11th October, 2018, issued by the Ministry of Corporate Affairs, Government of India.
There is a possibility that these financial results for current and previous period may require adjustment due to changes in financial reporting requirements arising from new standards, modification to the existing standards, guidelines issued by the Ministry of Corporate Affairs and RBI or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS permitted under Ind AS 101 which may arise upon finalisation of the financial statements as at and for the year ended March 31, 2020 prepared under Ind AS.
- 2 The above Un-audited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on December 14, 2019.
- 3 Segment reporting of the Company has been prepared in accordance with IND AS 108- Operating Segments.
- 4 Provision for Income Tax will be accounted for at the end of the financial year.
- 5 No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
- 6 Results for the quarter and half year ended Sept 30, 2019 in compliance with Ind AS notified by the Ministry of Corporate Affairs (MCA) consequently, results for the corresponding quarter and half year ended Sept 30, 2018 have been restated to comply with Ind AS to make them comparable.



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- 7 The Statutory Auditor of the Company have carried out the Limited Review of the results for the quarter and half year ended ended on 30 Sept. 2019. The Ind AS compliant financial results pertaining to the corresponding quarter and half year ended ended on 30 Sept. 2018 have not been subjected to limited review or audit. However the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 8 As required by paragraph 32 of the IND AS 101, net profit reconciliation between the figures reported under Previous GAAP and IND AS is as under:

Sr No.	Particulars	Quarter Ended Sept 30, 2018	Half Year Ended Sept 30, 2018
a.	Net Profit after tax as per Previous GAAP	(6.62)	(13.56)
b.	Adjustment of IND AS	-	-
c.	Net Profit / (Loss) after tax as per IND AS	(6.62)	(13.56)
d.	Other Comprehensive Income		
	Fair Value gain / (loss) on investment in equity instruments	1.02	0.41
e.	Total Comprehensive Income as per IND AS	(5.60)	(13.15)

- 9 On September 20, 2019, Taxation Laws (Amendment) ordinance, 2019 ('Ordinance') has been passed that made certain amendments in Income Tax Act, 1961, which gives a domestic company an option to pay corporate tax at the rate of 22% (effective rate of 25.168% including surcharge and cess) provided certain conditions are complied with. The Company is in the process of evaluating the option permitted, as aforesaid. Accordingly, Tax for the quarter and half year ended Sept, 30, 2019 has been computed considering the tax rates existing prior to the Ordinance.
- 10 This being the first year of publication of Ind AS compliant results, the Statements does not include Ind AS compliant results for the previous year ended March 31, 2019 and Statement of Assets and Liabilities as at March, 31, 2019 as per SEBI's circular dated July 05, 2016. Consequently, Statement of Casflows for the comparable period has not been presented.
- 11 Previous Year figures are regrouped / reclassified, to confirm to the current period classification.
- 12 Disclosures of Debt Service Coverage Ratio and Interest Service Coverage Ratio is not mandatory for NBFCs registered with RBI as exempted under Regulation 54(2) of SEBI (LODR), 2015. Hence, the same has not been disclosed by virtue of such exemption

Place : Kolkata

Date : 14th December, 2019



For and on behalf of Board of Directors

A. Patni

Arihant Patni

Director

DIN: 07210950



Independent Auditor's Review Report on Consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To The Board of Directors
Octal Credit Capital Limited**

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **M/S Octal Credit Capital Limited** ("the Parent") and its share of the net profit after tax and total comprehensive income of its associates for the quarter and half year ended September 30, 2019 ("the Statement"), being submitted by the parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended) including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standards 34 "Interim financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conduct our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than as audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended) to the extent applicable.

4. The Statement includes the results of the following entities:
 - a. New View Consultants Private Limited - Associate Company





VASUDEO & ASSOCIATES

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally acceptable in India, has not disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VASUDEO & ASSOCIATES
Chartered Accountants
Firm Reg No. 319299E

Saurabh Modi
(Partner)

Membership. No. 303815

UDIN- 19303815AAAABY6012

Place:- Kolkata

Dated: The 14th Day of December, 2019



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Statement of Consolidated Unaudited Financial Result for the Second Quarter/ Half year ended September 30,2019

		(₹ in Lakhs)				
SL NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED	
		30.09.19	30.06.19	30.09.18	30.09.19	30.09.18
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Revenue From Operations					
	(a) Interest Income	6.71	6.60	5.12	13.31	9.77
	(b) Dividend Income	1.42	-	1.23	1.42	1.23
	(c) Sale of Product	-	-	-	-	-
	Total Revenue From Operations	8.13	6.60	6.35	14.73	11.00
2	Other Income	-	0.02	0.34	0.02	1.37
3	Total Income	8.13	6.62	6.69	14.75	12.37
4	Expenses					
	(a) Finance Costs	-	-	-	-	-
	(b) Cost of materials consumed	-	-	-	-	-
	(c) Purchase of Stock In Trade	0.18	-	-	0.18	47.68
	(d) Changes in Inventories of finished goods, Work In Progress and Stock In Trade	-	-	6.88	-	(37.09)
	(e) Employees Benefit Expenses	2.69	2.33	2.35	5.02	3.86
	(f) Depreciation and Amortisation Expenses	0.06	0.05	0.08	0.11	0.16
	(g) Other Expenses	4.62	7.12	4.00	11.74	11.32
	Total Expenses	7.55	9.50	13.31	17.05	25.93
5	Share of Profit/ (Loss) in Associates	4.62	(1.85)	(10.88)	2.77	(10.05)
6	Profit before tax	5.20	(4.73)	(17.50)	0.47	(23.61)
6	Tax Expense					
	1) Current tax	-	-	-	-	-
	2) Deferred tax	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
7	Profit/(Loss) for the period (5 - 6)	5.20	(4.73)	(17.50)	0.47	(23.61)
8	Other Comprehensive Income	0.46	(3.02)	1.02	(2.56)	0.41
9	Total Comprehensive Income (7 - 8)	5.66	(7.75)	(16.48)	(2.09)	(23.20)
10	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	500.09	500.09	500.09	500.09	500.09
11	Earning Per Equity Share					
	1) Basic	0.11	(0.15)	(0.33)	(0.04)	(0.46)
	2) Diluted	0.11	(0.15)	(0.33)	(0.04)	(0.46)



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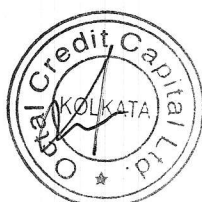
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CONSOLIDATED BALANCE SHEET AS AT 30.09.2019

(₹ in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES		
SL. NO.	PARTICULARS	30.09.2019 (Unaudited)
A)	ASSETS	
1	Financial Assets	
	a) Cash & Cash Equivalents	8.15
	b) Bank Balance other than (a) above	-
	c) Derivative Financial Instruments	-
	d) Receivables	
	i) Trade Receivables	5.00
	ii) Other Receivables	-
	e) Loans	267.20
	f) Investment	301.98
	g) Other Financial Assets- Shares & Securities	6.63
2	Non Financial Asset	
	a) Inventories	-
	b) Current Tax Assets(Net)	-
	c) Deferred Tax Assets(Net)	0.33
	d) Investment Property	-
	e) Biological Asset other than bearer Plant	-
	f) Property, Plant & Equipment	0.83
	g) Capital Work In Progress	-
	h) Intangible Asset under development	-
	i) Goodwill	-
	j) Other Intangible Asset	-
	k) Other Non Financial Assets (to be specified)	20.16
	Total Assets	610.28



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CONSOLIDATED BALANCE SHEET AS AT 30.09.2019

(₹ in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES		
SL. NO.	PARTICULARS	30.09.2019 (Unaudited)
	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)	-
	e) Deposits	-
	f) Subordinated Liabilities	-
	g) Other financial liabilities- Provision for NPA	6.91
2	Non-Financial Liabilities	
	a) Current tax liabilities (Net)	-
	b) Provisions	-
	c) Deferred tax liabilities (Net)	-
	d) Security Deposits	-
	e) Other Non financial liabilities(to be specified)	1.55
3	EQUITY	
	(a) Equity Share Capital	500.09
	(b) Other Equity	101.73
	Total Liability and Equity	610.28



OCTAL CREDIT CAPITAL LIMITED

CIN No. L74140WB1992PLC055931

16A, Shakespeare Sarani, Unit-II 2nd floor Kolkata-700071

Website: www.occl.co.in, Email: octalcredit1992@gmail.com, Ph No. (033)2282-6815/18/99

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF ENDED 30th SEPTEMBER, 2019

	HALF YEAR ENDED 30th Sept, 2019 (Un-audited) ₹
A: <u>CASH FLOW FROM OPERATING ACTIVITIES</u>	
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	(2.09)
<u>Add/Less Adjustment for:</u>	
Depreciation	0.11
Fair Value gain / (loss) on investment in equity instruments	(0.21)
Operating Profit before Working Capital Changes	(2.19)
Add/Less:- Adjustment for:	
1. (Increase) / Decrease in Inventories	0.18
2. (Increase) / Decrease in Loans & Advances	9.61
3. (Increase) / Decrease in Trade Receivables	3.50
4. (Increase) / Decrease in Other Non Current Assets	(17.45)
5. Increase / (Decrease) in Current Liabilities & Provisions	0.83
Cash Generated from Operation	(5.52)
Direct Taxes Paid (Net of Refunds)	-
Net Cash used in Operating Activities	(5.52)
B: <u>CASH FLOW FROM INVESTING ACTIVITIES</u>	
Purchase of Investments	-
Dividend on Shares (Investment)	-
Net Cash used in Investment Activities	-
C: <u>CASH FLOW FROM FINANCING ACTIVITIES</u>	
Increase/ (Decrease) in Short Term Borrowings	-
Net Cash used in Financing Activities	-
Net Increase in Cash & Cash Equivalents(A+B+C)	(5.52)
Cash and cash equivalents (Opening Balance)	13.67
Cash and cash equivalents (Closing Balance)	8.15

