



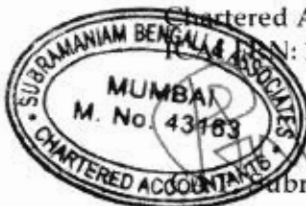
SUBRAMANIAM BENGALI & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
RRIL Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of RRIL Limited. (the "Company") for the Quarter and Half Year ended September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Subramaniam Bengali & Associates
Chartered Accountant



UDIN No.: 127499W

Subramaniam
Partner

Mem. No. 43163

UDIN No.: 23043163BQWJHG4006

Place : Mumbai
Date : 31st October, 2023

Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2023

(Amount in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	-	-	1,204.42	-	1,796.76	4,153.41
II	Other income	80.92	83.80	39.67	164.72	77.46	255.14
III	Total Revenue (I+II)	80.92	83.80	1,244.09	164.72	1,874.22	4,408.55
IV	Expenses						
	(a) Purchases of stock-in-trade	-	-	575.39	-	997.08	452.64
	(b) Cost of materials consumed	11.96	13.77	241.36	25.73	356.20	2,448.95
	(c) Change in Inventories of Finished goods, Stock-in -Trade & WIP	(11.80)	(2.36)	(48.46)	(14.16)	(89.35)	-
	(d) Employee benefits expense	37.03	23.08	24.99	60.11	49.14	100.74
	(e) Finance costs	0.22	0.29	0.41	0.51	0.88	1.54
	(f) Depreciation and amortisation expense	1.25	1.24	1.81	2.49	3.61	7.23
	(g) Other expenses (Incl. Selling & distribution Exp)	4.37	8.54	13.55	12.91	80.43	119.60
	Total Expenses (IV)	43.03	44.56	809.05	87.59	1,397.99	3,130.71
V	Profit/(Loss) before exceptional and extra ordinary items and tax (III-IV)	37.89	39.24	435.04	77.13	476.23	1,277.84
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before extra ordinary items and tax (V-VI)	37.89	39.24	435.04	77.13	476.23	1,277.84
	Tax expense						
	- Current	10.13	9.28	109.56	19.41	119.86	337.66
	- Prior Year Tax	-	-	0.03	-	0.74	1.07
	- Deferred Tax	(0.07)	(2.47)	0.12	(2.54)	3.30	3.54
VIII	Total Tax Expenses	10.06	6.81	109.71	16.87	123.90	342.26
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	27.83	32.43	325.33	60.26	352.33	935.58
X	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinuing operations after tax (X-XI)	-	-	-	-	-	-
XIII	Net Profit/(Loss) for the period (IX+XII)	27.83	32.43	325.33	60.26	352.33	935.58
XIV	Other Comprehensive Income	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	27.83	32.43	325.33	60.26	352.33	935.58
	Paid up Equity Share Capital	6,060.71	6,060.71	6,060.71	6,060.71	6,060.71	6,060.71
	Other Equity	-	-	-	-	-	1,594.65
XVI	Earnings per share (Face Value of Rs. 5/- each)						
	Basic and Diluted	0.02	0.03	0.27	0.05	0.29	0.77



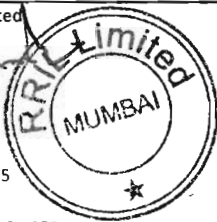
Segment wise Revenue, results and Capital employed							(Amount in Lakhs)
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	a. Textile	-	-	202.81	-	284.70	496.16
	b. Real Estate	-	-	1,001.61	-	1,512.06	3,657.25
	c. Other Income	80.92	83.80	39.67	164.72	77.46	255.14
	Total Income from Operations	80.92	83.80	1,244.09	164.72	1,874.22	4,408.55
2	Segment Result : Profit / (Loss) before Tax and Finance cost						
	a. Textile	-	-	9.91	-	17.85	43.52
	b. Real Estate	(0.16)	(11.41)	426.22	(11.57)	514.98	1,208.30
	c. Other Income	80.92	83.80	39.67	164.72	77.46	255.14
	Total	80.76	72.39	475.80	153.15	610.29	1,506.95
	Less : Finance Cost	0.22	0.29	0.41	0.51	0.88	1.54
	Less : Un-allocable Expenses	42.65	32.86	40.35	75.51	133.18	227.57
	Profit / (Loss) before Tax	37.89	39.24	435.04	77.13	476.23	1,277.84
3	Segment Assets						
	a. Textile	6,369.05	6,719.36	6,102.12	6,369.05	6,102.12	6,262.74
	b. Real Estate	1,778.07	1,425.39	1,603.41	1,778.07	1,603.41	1,881.85
	Total	8,147.12	8,144.75	7,705.53	8,147.12	7,705.53	8,144.59
4	Segment Liabilities						
	a. Textile	76.69	19.39	72.54	76.69	72.54	63.13
	b. Real Estate	354.80	437.57	560.86	354.80	560.86	426.10
	Total	431.49	456.96	633.40	431.49	633.40	489.23

Notes :

- The Unaudited standalone financial results of the Company for the quarter and half year ended 30.09.2023 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
- The Unaudited Standalone Financial Results have been reviewed and recommended by the Audit Committee and approved by Board of Directors at their meeting held on 31.10.2023. The Limited Review for the quarter and half year ended on 30.09.2023 has been carried out by the Statutory Auditor, as required under regulation 33 of SEBI (LODR) Regulations, 2015
- During the period, Company operates in Textile and Real Estate Segment. Hence segmental reporting under IND AS 108- "Operating Segment" is given.
- Figures for the previous quarter and previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever necessary.
- The results are available on BSE Website www.bseindia.com and on the Company's website www.rrilimited.com

For RRIL Limited

Harish Jain
Director
DIN: 01603945

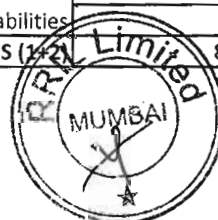


Mumbai, 31.10.2023

Standalone Balance Sheet as at September 30, 2023

(Amount in Lakhs)

	PARTICULARS	As At	As At
		30.09.2023	31.03.2023
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	13.54	16.03
	(b) Intangible Assets-Goodwill	2,291.82	2,291.82
	(c) Investment in Property	-	-
	(d) Financial Assets		
	Investments	2,565.46	2,565.46
	Loans & Advances	1.72	1.72
	(e) Deferred tax assets (Net)	-	-
	(f) Non-current Tax assets	110.00	27.62
	(g) Other assets	339.89	332.13
	Total - Non-current assets	5,322.43	5,234.78
2	Current assets		
	(a) Inventories	14.16	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	55.36
	(iii) Cash and cash equivalents	0.50	0.52
	(iv) Bank balances other than (iii) above	7.35	375.83
	(v) Loans & Advances	2,800.53	2,478.10
	(vi) Other Financial Assets	-	-
	(c) Other current assets	2.15	-
	Total - Current assets	2,824.69	2,909.81
	TOTAL ASSETS (1+2)	8,147.12	8,144.59
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	6,060.71	6,060.71
	(b) Other Equity	1,654.92	1,594.65
	Total - Equity	7,715.63	7,655.36
2	Liabilities		
I.	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	1.73
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	0.99	3.54
	(d) Other non-current liabilities	-	-
	Total - Non-current liabilities	0.99	5.27
II.	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	7.42	11.14
	(ii) Trade payables	53.11	120.80
	(b) Other current liabilities	12.80	14.26
	(c) Current Tax Liabilities	357.17	337.76
	Total Liabilities	430.50	483.96
	TOTAL EQUITY AND LIABILITIES (1+2)	8,147.12	8,144.59



Standalone Cash Flow Statement for the period ended September 30, 2023

(Amount in Lakhs)

PARTICULARS	Half Year Ended		Year Ended
	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Audited
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax	77.13	476.23	1,277.84
Adjustments for			
Depreciation	2.48	3.61	7.23
Miscellaneous Expenditure	-	-	-
Considered Separately			
Interest Income	(155.12)	(75.65)	(190.92)
Finance Cost	0.51	0.88	1.54
Operating Profit Before Working Capital Changes:	(75.00)	405.07	1,095.69
Decrease/(increase) in Inventories	(14.16)	233.27	835.20
Decrease/(increase) in Trade and other receivable	55.36	(271.61)	233.91
Increase/(decrease) in Non-current liabilities	(1.73)	(5.45)	(11.14)
Increase/(decrease) in Trade Payables and other liabilities	(69.14)	26.31	(330.67)
Current investment	-	-	42.75
Decrease/(increase) in Loans & advances	(322.43)	(163.33)	(1,551.97)
Cash generated from operations	(427.10)	224.26	313.77
Direct Taxes paid	-	(41.54)	(41.87)
Net Cash Flow From Operating Activites (A)	(427.10)	182.72	271.90
CASH FLOW FROM INVESTING ACTIVITIES			
Decrease/(increase) in Other Non Current Assets	(92.29)	2.27	(281.58)
Purchase of fixed assets	-	-	-
Addition to Fixed Assets - Merger	-	-	-
Sale of fixed assets	-	-	-
Purchase of long-term investments	-	-	-
Interest Income	155.12	75.65	190.92
Net Cash Flow From Investing Activites (B)	62.83	77.92	(90.66)
CASH FLOW FROM FINANCING ACTIVITIES			
Increase in Capital (Due to Merger)	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES			
Long Term & Short Term Funds Borrowed / (Repaid)	(3.72)	0.44	0.89
Finance Cost	(0.51)	(0.88)	(1.54)
Net Cash Flow From Financing Activites (C)	(4.23)	(0.44)	(0.65)
Net Increase / Decrease In			
CASH & CASH EQUIVALENTS (A + B + C)	(368.50)	260.20	180.58
Cash & Cash Equivalents - Opening Balance	376.35	195.77	195.77
Cash & Cash Equivalents - Closing Balance	7.85	455.98	376.35





Independent Auditor's Review Report on the Quarterly and Half Yearly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
RRIL Limited

1. We have reviewed the accompanying Statement of Consolidated financial results of **RRIL Limited**. ("the Parent") and its subsidiary (**M/s. Raj Rajendra Industries limited**) for the Quarter and half year ended on **September 30, 2023** (the statement), being submitted by the company pursuant to the requirement of the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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. The statement includes the results of M/s. Raj Rajendra Industries limited.

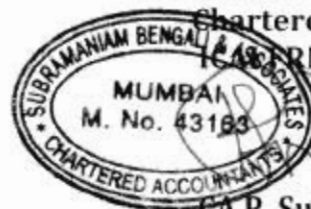


5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of subsidiary, whose unaudited interim financial results include total revenue of Rs. 4,670.58 Lacs and total net profit after tax of Rs. 210.29 Lacs and Total Comprehensive Income of Rs. 210.29 Lacs Half Year ended September 30, 2023 as considered in the statement which have been reviewed by its Independent Auditor.

Interim financial information of subsidiary has been reviewed by other auditor and whose results has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the subsidiary, is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this, with respect to our reliance on the work and the reports of the other auditor and the financial results/financial information certified by the management.

For Subramaniam Bengali & Associates
Chartered Accountants



ICAI RN: 127499W

Subramaniam
CA P. Subramaniam
Partner

Mem. No. 043163

UDIN No.: 23043163BQWJHH9897

Place : Mumbai

Date : 31st October, 2023

RRIL Limited							
Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2023							
(Amount in Lakhs)							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	2,692.49	1,955.80	3,977.27	4,648.29	6,797.15	15,453.25
II	Other income	78.62	108.39	63.12	187.01	129.25	331.25
III	Total Revenue (I+II)	2,771.11	2,064.19	4,040.39	4,835.30	6,926.40	15,784.50
IV	Expenses						
	(a) Purchases of stock-in-trade	-	-	241.36	-	356.20	452.64
	(b) Cost of materials consumed	2,088.87	1,780.44	2,840.47	3,869.31	5,428.51	12,024.07
	(c) Change in Inventories of Finished goods, Stock-in -Trade & WIP	158.88	(177.62)	(0.41)	(18.74)	(338.89)	25.58
	(d) Employee benefits expense	195.07	151.24	186.57	346.31	338.81	665.51
	(e) Finance costs	44.72	44.62	28.91	89.34	46.39	136.18
	(f) Depreciation and amortisation expense	33.80	33.79	41.80	67.59	83.61	138.55
	(g) Other expenses (Incl. Selling & distribution Exp)	84.00	56.67	91.26	140.67	231.61	458.45
	Total Expenses (IV)	2,605.34	1,889.14	3,429.96	4,494.48	6,146.24	13,900.98
V	Profit/(Loss) before exceptional and extra ordinary items and tax (III-IV)	165.77	175.05	610.43	340.82	780.16	1,883.52
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before extra ordinary items and tax (V-VI)	165.77	175.05	610.43	340.82	780.16	1,883.52
	Tax expense						
	- Current	42.32	43.46	153.92	85.78	196.35	504.70
	- Prior Year Tax	-	-	0.02	-	0.74	1.07
	- Deferred Tax	(1.01)	(14.50)	(1.35)	(15.51)	(0.53)	2.15
VIII	Total Tax Expenses	41.31	28.96	152.59	70.27	196.56	507.92
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	124.46	146.09	457.84	270.55	583.60	1,375.60
X	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinuing operations after tax (X-XI)	-	-	-	-	-	-
XIII	Net Profit/(Loss) for the period (IX+XII)	124.46	146.09	457.84	270.55	583.60	1,375.60
XIV	Other Comprehensive Income						
	a) (i) Items that will not be reclassified to Statement of Profit and Loss						
	- Remeasurement of defined benefit plans - gain/(loss)	-	-	-	-	-	2.46
	(ii) Income tax relating to items that will be classified to profit or loss	-	-	-	-	-	-
	b) (i) Items that will be reclassified to statement of Profit and Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be classified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income for the year (x)	-	-	-	-	-	2.46
XV	Total Comprehensive Income for the period (XIII+XIV)	124.46	146.09	457.84	270.55	583.60	1,378.06
	Paid up Equity Share Capital	6,060.71	6,060.71	6,060.71	6,060.71	6,060.71	6,060.71
	Other Equity	-	-	-	-	-	3,194.73
XVI	Earnings per Equity share (Face Value of Rs. 5/- each) (for continuing operation)						
	Basic & Diluted earning	0.10	0.12	0.38	0.22	0.48	1.14



Segment wise Revenue, results and Capital employed							(Amount in Lakhs)
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	a. Textile	2,692.49	1,955.80	3,937.60	4,648.29	5,285.09	11,796.00
	b. Real Estate	-	-	39.67	-	1,512.06	3,657.25
	c. Other Income	78.62	108.39	63.12	187.01	129.25	331.25
	Total Income from Operations	2,771.11	2,064.19	4,040.39	4,835.30	6,926.40	15,784.50
2	Segment Result : Profit / (Loss) before Tax and Finance cost						
	a. Textile	444.90	364.38	469.63	809.30	836.35	1,742.66
	b. Real Estate	(0.16)	(11.41)	426.22	(11.57)	514.98	1,208.30
	c. Other Income	78.62	108.39	63.12	187.01	129.25	331.25
	Total	523.36	461.36	958.97	984.74	1,480.58	3,282.21
	Less : Finance Cost	44.72	44.62	28.91	89.34	46.39	136.18
	Less : Un-allocable Expenses	312.87	241.70	319.63	554.57	654.03	1,262.51
	Profit / (Loss) before Tax	165.77	175.04	610.43	340.83	780.16	1,883.52
3	Segment Assets						
	a. Textile	11,136.41	11,271.87	10,794.27	11,136.41	10,794.27	10,962.91
	b. Real Estate	1,778.07	1,425.39	1,603.41	1,778.07	1,603.41	1,881.85
	Total	12,914.48	12,697.26	12,397.68	12,914.48	12,397.68	12,844.76
4	Segment Liabilities						
	a. Textile	3,033.69	2,858.16	3,375.84	3,033.69	3,375.84	3,163.22
	b. Real Estate	354.80	437.57	560.87	354.80	560.87	426.10
	Total	3,388.49	3,295.73	3,936.71	3,388.49	3,936.71	3,589.32

Notes :

- The Unaudited Consolidated financial results of the Company for the quarter and half year ended September 30, 2023 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
- The Unaudited Consolidated Financial Results have been reviewed and recommended by the Audit Committee and approved by Board of Directors at their meeting held on 31.10.2023. The Limited Review for the quarter and half year ended on 30.09.2023 has been carried out by the Statutory Auditor, as required under regulation 33 of SEBI (LODR) Regulations, 2015
- During the period Company operates in Textile and Real Estate Segment. Hence segmental reporting under IND AS 108- "Operating Segment" is given.
- Figures for the previous quarter and previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever necessary.
- The results are available on BSE Website www.bseindia.com and on the Company's website www.rillimited.com

For RRIL Limited



Harish Jain
Director
DIN: 01603945

Mumbai, 31.10.2023

Consolidated Balance Sheet as at September 30, 2023

(Amount in Lakhs)

	PARTICULARS	As At	As At
		30.09.2023	31.03.2023
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	2,044.98	2,085.50
	(b) Right of Use asset	25.19	26.30
	(c) Intangible Assets-Goodwill	2,291.82	2,291.82
	(d) Investment in Property	-	-
	(e) Goodwill on consolidation	355.09	355.09
	(f) Financial Assets	-	-
	Investments	345.72	345.72
	Loans & Advances	25.67	23.57
	(g) Deferred tax assets (Net)	-	-
	(h) Non-current assets	110.00	517.99
	(i) Other assets	557.71	-
	Total - Non-current assets	5,756.18	5,645.99
2	Current assets		
	(a) Inventories	1,002.93	1,029.53
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	1,620.31	1,587.99
	(iii) Cash and cash equivalents	1.93	1.72
	(iv) Bank balances other than(iii) above	7.38	375.94
	(v) Loans & Advances	2,813.69	2,490.66
	(vi) Other Financial Assets	-	-
	(c) Other current assets	1,712.06	1,712.92
	Total - Current assets	7,158.30	7,198.76
	TOTAL ASSETS (1+2)	12,914.48	12,844.75
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	6,060.71	6,060.71
	(b) Other Equity	3,465.28	3,194.73
	Total - Equity	9,525.99	9,255.44
	Non controlling Interest	-	-
		9,525.99	9,255.44
2	LIABILITIES		
I.	Non-current liabilities		
	(a) Financial Liabilities	967.95	871.43
	(b) Provisions	20.71	20.71
	(c) Deferred tax liabilities (Net)	91.94	107.45
	(d) Other non-current liabilities	-	-
	Total - Non-current liabilities	1,080.60	999.59
II.	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,079.61	1,128.32
	(ii) Trade payables	463.65	871.74
	(b) Other current liabilities	24.58	27.69
	(c) Provisions	740.05	561.97
	(d) Current Provisions	-	-
	Total Liabilities	2,307.89	2,589.72
	TOTAL EQUITY AND LIABILITIES (1+2)	12,914.48	12,844.75

Consolidated Cash Flow Statement for the half year ended September 30, 2023

(Amount in Lakhs)

Particulars	Half Year Ended		Year Ended
	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit /(loss) before taxes	340.82	780.16	1,883.52
Adjustments for:			
Finance cost	89.34	46.39	136.18
Interest income	(176.56)	(126.69)	(266.77)
Depreciation and amortization	67.59	83.61	138.55
(Profit) on sale/ discard of fixed assets	(0.84)	-	-
Operating profit / (loss) before working capital changes	320.35	783.47	1,891.48
Movements in working capital : [Including Current and Non-current]			
(Increase) / decrease in loans, trade receivable and other assets	(413.41)	(2,701.24)	(3,669.91)
(Increase) / decrease in inventories	26.60	(95.83)	589.81
Increase / (decrease) in trade payable, other liabilities and provisions	(254.26)	571.18	470.41
	(320.72)	(1,442.42)	(718.21)
Adjustment for:			
Direct taxes paid (including tax deducted at source)	(66.36)	(118.03)	(206.45)
Net cash generated/ (used in) from operating activities...(A)	(387.08)	(1,560.45)	(924.66)
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment (Including capital work in progress and capital advances)	(26.13)	(111.35)	(861.65)
Sale of property, plant and equipment	1.00	-	-
Sale of investment	-	-	-
Increase/(decrease) in fixed deposit (not considered as cash and cash equivalent)	-	-	-
Deferred tax difference	-	-	-
Acquisition of Net Assets on Merger	-	-	-
Advance given	(92.89)	408.33	860.97
Interest income	176.56	126.69	266.77
Dividend income	-	-	-
	58.54	423.67	266.09
Adjustment for:			
Direct taxes (paid)/ refund received (including tax deducted at source) - (Net)	-	-	-
Net cash (used in) / from investing activities... (B)	58.54	423.67	266.09
C. CASH FLOW FROM FINANCING ACTIVITIES			
Increase in Capital (Due to Merger)	-	-	-
Repayment of long term borrowings	94.52	870.14	756.19
Increase/ (Decrease) in working capital loan	(44.99)	572.18	219.02
Interest paid (Including other borrowing cost)	(89.34)	(46.39)	(136.18)
Net cash (used in) / from financing activities... (C)	(39.81)	1,395.93	839.03
Net increase / (decrease) in cash and cash equivalents (A+ B+C)	(368.35)	259.15	180.46
Cash and cash equivalents at beginning of the year	377.66	197.18	197.18
Cash and cash equivalents at end of the year	9.31	456.33	377.66
Net increase / (decrease) in cash and cash equivalents	(368.35)	259.15	180.48

