

Corporate Identity Number: L27100WB2010PLC144409

Regd. Office:

8/1 Lal Bazar Street, Bikaner Building 3rd Floor, Kolkata - 700001, INDIA

Phone: +91 33 2243 5053 / 54 / 6055 E-mail: infomcmil@manaksia.com

Website: www.manaksiacoatedmetals.com

Sec/Coat/038/2022-23

Date -05/11/2022

The Secretary
BSE Limited
New Trading Wing,
Mumbai- 400001
Scrip Code: 539046

The Manager

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block "G"

Mumbai- 400051

SYMBOL: MANAKCOAT

Dear Sir/Madam,

Sub: Outcome of the Board Meeting under Regulation 30 of Securities and Exchange of India (Listing Obligations & Disclosures Requirements) Regulations, 2015

We hereby inform that the Board of Directors at its Meeting held on 5th November, 2022 has, inter alia, considered and approved the following business(es):

- 1. The Un-audited Financial Results alongwith the Statement of Assets & Liabilities and Cash Flow Statement (Both Standalone & Consolidated) of the Company for the quarter and half year ended 30th September, 2022. A copy of Un-audited Financial Results alongwith the Statement of Assets & Liabilities and Cash Flow Statement (Both Standalone & Consolidated) for the quarter ended 30th September, 2022 along with Limited Review Report given by M/s. S.Bhalotia & Associates, Chartered Accountants, Statutory Auditors of the Company are enclosed as Annexure-A. The Unaudited Financial Results shall be published in the newspapers as per Regulation 47(1) of the Listing Regulations and would also be uploaded on the website of the Company at https://www.manaksiacoatedmetals.com/ as per Regulation 46(2) of the Listing Regulations.
- 2. Appointment of Mr. Asit Kumar Labh, Practicing Company Secretary (COP: 14664) as Secretarial Auditor of the Company for the Financial Year 2022-23.
- 3. Resignation of Mr. Anirudha Agrawal (DIN: 06537905) Wholetime Director of the Company, from the Board of Directors of the Company with immediate effect due to his personal reasons.

As required in terms of the SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015, the relevant details pertaining to the appointment of Secretarial Auditor and resignation of Mr. Anirudha Agrawal is enclosed as "Annexure-B".

The meeting of the Board of Directors commenced at 11.55 a.m. and concluded at 04.15p.m.

Request you to take the above information on record and acknowledge receipt. Thanking you,

Yours Faithfully,

For Manaksia Coated Metals & Industries Limited

Shruti Agarwal

Company Secretary & Compliance Officer

Agarwal

Enclosed as stated above





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Annexure-B

<u>Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements)</u> Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015

SL. No.	Particulars	Appointment of Secretarial Auditor	Cessation of Mr. Anirudha Agrawal (DIN: 06537905)
1,	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment of Mr. Asit Kumar Labh (COP: 14664) as Secretarial Auditor of the Company for the Financial Year 2022-23.	Mr. Anirudha Agrawal (DIN: 06537905), Wholetime Director of Directors of the Company has tendered his resignation due to personal reasons and there are no other material reasons.
2	Date of appointment/cessation (as applicable) & term of appointment;	Appointment as Secretarial Auditor of the Company for the Financial Year 2022-23.	5 th November, 2022 with immediate effect.
3	Brief profile (in case of appointment);	Mr. Asit Kumar Labh is a Commerce Graduate and a Qualified Practicing Company Secretary having Membership No. ACS 32891 and Certificate of Practice No. 14664 issued by the Institute of Company Secretaries of India (ICSI). He is also Peer Review Certified by ICSI.	Not Applicable
		He has a post qualification experience of more than 9 years in rendering qualitative professional services in the field of Company Law, Banking, SEBI, Capital Market and the entire gamut of various aspects of Corporate Affairs. He has been serving diversified clientele in both public and private sector across several parts of the country. He is associated with M/s. A. K. Labh & Co., a renowned firm of Practising Company Secretaries in Kolkata.	
4	Disclosure of relationships between directors (in case of appointment of a director).	None	Not Applicable

S. Bhalotia & Associates CHARTERED ACCOUNTANTS



HEAD OFFICE: 20B, ABDUL HAMID STREET 1F, EAST INDIA HOUSE KOLKATA – 700069 PHONE: +033-4004-7183/84/88

E-mail: ho@sbassociates.co.in

Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company for six months ended on 30th September 2022 of Manaksia Coated Metals and Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,

The Board of Directors

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. Manaksia Coated Metals and Industries Limited ("the Company") for the six months ended 30th September, 2022 together with the notes thereon ("the Statement"), The Statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulation"), and has been initialed by us for identification purpose.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on November 05, 2022, 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 the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, Our responsibility is to issue a report on the Statement based on our review.
- 3. 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," as specified under Section 143(10) of the Companies Act, 2013. 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Guwahati:

724, Peace Enclave, 4F, Ulubari Charali, G.S. Road Guwahati – 781007 Phone: +0361-297-2323

e-mail: ghy@sbassociates.co.in

Hyderabad:

1-11-240/5/1, Shyamlal Building Dugar Arcade, Begumpet Hyderabad – 500016 Phone: +040-4007-5150/51/52

e-mail: <u>hyd@sbassociates.co.in</u>

Raipur:

18, Recreation road Choubey Colony Raipur – 492001

Phone: +0771-400-3858
e-mail: rpr@sbassociates.co.in

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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 Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date 05.11.2022

Place: Kolkata

For S.Bhalotia & Associates **Chartered Accountants**

Firm Regd No. 325040E

CA Ankit Santhalia

Partner

Membership No. 301737

UDIN 22201737BLEMFC5515

724, Peace Enclave, 4F, Ulubari Charali, G.S. Road Guwahati - 781007 Phone: +0361-297-2323

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Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company for the six months ended on 30th September 2022 of Manaksia Coated Metals and Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,

The Board of Directors

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results together with notes thereon of M/s. Manaksia Coated Metals and Industries Limited ('the Company') and share of the net profit/(loss) after tax, other comprehensive income/{loss} and total comprehensive income/(loss) of its subsidiaries for the six months ended 30th September, 2022, ('the Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), and has been initialed by us for identification purposes,
- 2, This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors in their meeting on November 05, 2022. The Statement 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') as amended, read with relevant rules issued there under, other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review,
- 3. 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," as specified under Section 143(10) of the Companies Act, 2013. 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.



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

- 4. The Statement includes the financial results of entity given below:
- + IPA Snacks Pvt Ltd
- + Manaksia International FZE
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management's certificates referred to in paragraph 6 below, 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 Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The Unaudited Consolidated Financial Results include the Company's share of total revenue of Rs. 21.63 lakhs and Company's share of net profit/ (loss) after tax of (-) Rs 28.37 for six months ended 30th September, 2022, as considered in the Unaudited Consolidated Financial Results in respect of the subsidiary mentioned in paragraph 4 above. The result of this subsidiaries is based solely on management certified account. According to the information and explanation given to us by the management, the said Financial Result is not material to the Company.

Our conclusion on the Statement is not modified in respect of the matter referred to in Paragraph 6 above.

Date 05.11.2022

Place: Kolkata

For S.Bhalotia & Associates

Chartered Accountants

Firm Regd No. 325040E

CA Ankit Santhalia

Partner

Membership No. 301737

UDIN 22301737 BCEM5 P1531

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Phone: +0771-400-3858 e-mail: rpr@sbassociates.co.in

Registered office: 8/1 Lal Bazar Street, Bikaner Bulding, 3rd Floor, Kolkele. - 700001 E-mail: infomemi@manaksis.com, Website; www.manaksis.com Phone: +91.33-2243 5033 / 5034 STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF TEAR ENDED 30TH SEPTEMBER, 2022 Corporate Identity Number:L27100WB2010PLC144409 MANAKSIA COATED METALS & INDUSTRIES LIMITED

								Consolidated	dated		
QUARTER ENDED	-11	HALF YEA	HALF YEAR ENDED	YEAR ENDED	Particular	ō	QUARTER ENDED	0	HALP YEA	HALF VEAR FADED	VEAR ENDED
	September 2021	September 2022	30th September 2021	31st March 2022		30th September	30th June 2022	30th September	30th September	30th September	31st March
	Unsudited			Audited		4024		Unaudited	2022	2021	Audited
	21462.52	28784.95	37009.49	6477340	1. Income 64773.40 [n] Revenue from Operations	14872.62	13933.96	21462.52	28806.58	37009,80	64774.48
	10164	317.03	577743	843.64	843.64 (b) Other Income	162.56	215.70	304.14	378.26	531.80	
	21759.89	29157.64	37531.92	65617.04	65617.04 Total Income	15035.18	14149.66	21766.66	29184.84	37541.69	656
	14516.61	28792.32	26868.57	53832.18	2, Expenses 53832,18 (a) Cost of materials consumed (including traded	18019,14	10796.42	14516.61	28815.56	26868.57	
(409,57)	1285,65	(6541.23)	886.01	(5478.81)	(b) Changes in inventories of finished goods, work-in	(6115.84)	(409,57)	1285.65	(6525.41)		
431.82	425.04	885.05	814,35	1666.87		453.03	731 67	100	100		_
539.97	606,15	1144.96		2308,50	(d) Finance Cost	605.06	539 OB		1145.04	614,33	
221.61	214,16	99 64		853.65	853.65 (e) Depreciation and amortisation expense	230,98	230,54		461.52	445.25	2308.00
	4351.70	4170.66	6830.75	11261.71	11261.71 (f) Other experises	1771.99	2397.24	4352,46	4169.23	6832.08	11270.55
	100000	74.00007	20237.70	64444.10	04444.10 Total Expenses	14964.56	13986.43	21408,94	28950.99	36957.29	64489.90
175.05	360.58	262.22	594.22	1172.94	1172.94 3. Profit/[Loss] before tax (1.2)	70.62	163.23	357.72	233.85	584.40	1140.56
	79.30	65.53	129 00	253.00	4. Ika expense (al Current Tax	000	i.				
_		0.00		07.1		0.00	45.26	79.30	65,53	129.00	253,00
	11.34	27.38	22.94	23.40	(c) Deferred Tax	120 EC)	50 68	11 34	0000	3	
79.14	269.94	169.31	442.28	894.84	5. Net Profit/(Loss) for the period (3-4) 6. Other Commenters in come (After Teat)	73.62	67.33	267.08	140.94	432.46	862.46
_	**	8!	-	13.00	(a) Items that will not be reclassified to profit or loss	0.00	(*	9			13.00
-	,*:	(8)	140		(b) Items that will be reclassified to profit or loss	50.22	60.33	(1.74)	110	14 44	
79.14	269.94	169.31	442.28	907.84	7. Total Comprehensive Income for the period (5+6)	123.84	127.65	265.34	251,49	446.90	0.
655,34	655,34	655.34	655,34	655.34	8. Paid-up Equity Share Capital (Face Value per share : Rs. 1/-1	655.34	655,34	655,34	655.34	655.34	655.34
	5	(#)	18		9. Other Equity as per Balance Sheet of the previous		*				
					10. Earnings per ahare (of Rs. 1/- each) (Not			y			
0.12	0.41	0,26	0,67	1.37	1.37 Basic			;			
-	0.41	0.26	0.67	1,37	1,37 Diluted		0.10	0.41	0,22	99 0	1.32

(a) The Financial Results of the Company for the Quarter and Half Year ended 30th September, 2022 have been reviewed and recommended by the Audit Committee and apprioved by the Board of Directors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(b) Comparative figures have been rearranged / regrouped wherever necessary,

(c) The above Financial Results of the Company for the Quarter and Half Year ended 30th September, 2022 are available at the Company's website www.manaksiacostedmetals.com and websites of all Stock Exchanges, where the Equity shares of the Company are fisted.

Place : Kolkata Dated : 5th November, 2022

RIES LA KOLKATA \$31400 AL For and on behalf of the Board of Directors Manaksia Coated Meuls & Industries Limited Sushil Rumar Agrawal (Managing Director) DIN: 00091793

MANAKSIA COATED METALS & INDUSTRIES LIMITED Corporate Identity Number:L27100WB2010PLC144409 SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

- 1	QUARTER ENDED	GG GG	HALF YEA	HALF YEAR ENDED	YEAR ENDED					Consolidated		
30th	30th June	30th	30th	30th	THE WAY	Particulars	3	QUARTER ENDED		HALF YEAR ENDED		YEAR ENDED
September 2022	2022	September 2021	September 2022	September 2021	31st March 2022		30th September	30th June 2022	30th September	30th September	e e	31st March
		Unaudited			Audited		2022		2021	2022	2021	2022
			1						Unaudited			Audited
						Segment Revenue (Net of Taxes)						
14,330.27 529.98	13,435.42	20,598.33	1,019.26	35,609.35	62,814.32	a) Metal Products	14,330.27	13,435.42	20,598.64	27,765.69	35,609.66	62.814.32
14,860.25	13,924.70	21,462.52	28,784.95	37,009.49	64,773.40		14 870 60	498.54	863.88	1,040.89	1,400.14	1,960.16
4 0000						Less: Inter Segment Revenue	70.770,14	13,965,96	21,462.52	28,806.58	37,009.80	64,774.48
14,800.25	13,924:70	21,462.52	28,784.95	37,009.49	64,773.40	Net Sales/Income from operations	14 872 62	12 022 06	01 4/0 10		·	
		•:			92	Segment Results	70.20	10,500,00	22.204,12	28,806.58	37,009.80	64,774.48
					99	Segment Results (Profit(+)/Loss(-) before Tax & Interest from each segment:			•			*
755.10	758.96	917.84	1,514.06	1,750.12	3,775.95	a) Metal Products	755.10	758 96	861.97	200	1	
798.25	91.77	134.18	135.02	178.08	181.60	b) Others	26.78	79 95	124.36	1,514.00	1,750.12	3,775.95
604 00	520.02	1,052.02	1,649.08	1,928.20	3,957.55	Total	781.88	838 01	064.30	1 500 70	168.26	149.38
193.36	310.76	445 07	1,144.96	1,110.76	2,308.50	Less : Interest Expenses	605.07	539.97	606.15	1,020.79	1,918.38	3,925.33
24.81	41.45	19.50	56.76	27.88	1,649.05		176.81	298.94	380.08	475.75	807.62	161667
218.17	352.21	465.39	570.38	850 32	124.27	Add: Interest (Income)	24.81	41.45	19.52	92.99	32.88	124.27
131			1:	7000	1,113.32		201.62	340.39	399.60	542.01	840.50	1,740.94
131.00	177.16	104.81	308.16	256.10	600.38	Less : Other un-allocable expenditure net of un-allocable (income)	131.00	177.16	41.88	308.16	256.10	600.38
21.70	175.05	360.58	262.22	594.22	1,172.94	Total Profit/(loss) before Tax	70.62	163.23	357 72	232 05	107	
									7	400.00	284.40	1,140.56
3,412.00	38,199.86	36,597.68	41,475.58	37,878.73	37,305.73		41,475.58	38,199.86	37,878.73	41,475.58	37 878 73	37 305 73
5,156.74	6,079.37	6,875.74	5,156.74	5.564.39	3,178.84	b) Others	4,105.20	3,830.06	4,134.95	4,105.20	4,134.95	3,803.86
50,044.32	47,655.11	46,936.97	50.044.32	46.936.97	47 774 13		5,156.74	6,079.37	5,564.39	5,156.74	5,564.39	7,289.56
					21,11,11	1003	50,737.52	48,109.29	47,578.07	50,737.52	47,578.07	48,399.15
16,013.23	13,350.09	16,490.84	16,013.23	16,490,84	14 167 18	Segment Liabilities	1				ě	
1,414.84	1,155.32	538.23	1,414.84	538.23	915 44		16,013.23	13,350.09	16,490.84	16,013.23	16,490.84	14,167.18
21,454.49	22,078.17	19,381.07	21,454.49	19,381.07	21.699.06		2,148.17	1,686.51	1,298.14	2,148.17	1,298.14	1,657.38
38,882,56					200		7					





MANAKSIA COATED METALS & INDUSTRIES LIMITED

Registered office: 8/1 Lal Bazar Steet, Bikarner Building, 3rd Floor, Kolkata - 700001
Statement of Assets and Liabilities

Stand	alone	Statement of Assets and Liabilities	0	lidated
As at 30th	aione	-	As at 30th	lidated
September,	As at 31st	Particulars	1	As at 31st
2022	March, 2022		September, 2022	March, 2022
(Audited)	(Audited)		-	(A4*4-4)
(Madred)	(Addited)	ASSETS	(Audited)	(Audited)
		I. Non-Current Assets		
12,129.51	12,694.09	(a) Property, Plant and Equipment	12,453.09	13,035.53
4,567.73	4,016.12		4,567.73	4,016.12
,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(c) Financial Assets	1,007.110	1,010.12
982.05	982.05	i) Investments	0.06	0.06
46.13	34.21	ii) Loans	46.13	34.21
52.30	52.30	iii) Other Financial Assets	52.30	52.30
17,777.72	17,778.77	Sub-total - Non-Current Assets	17 110 21	17 120 00
11,111.12	11,776.77	Sub-total - Non-Current Assets	17,119.31	17,138.22
		II. Current Assets		
24,722.35	20,004.69	(a) Inventories	24,735.44	20,056.85
		(b) Financial Assets		
2,772.59	4,732.31	i) Trade Receivables	2,889.35	4,840.27
977.60	448.48	ii) Cash and Cash Equivalents	996.27	464.72
1,515.58	1,888.66	iii) Other Bank Balances	1,515.58	1,888.66
507.59	507.59	iv) Loans	32.32	32.32
52.19	57.32	v) Other Financial Assets	52.19	57.32
1 710 70	0.056.01	(c) Current Tax Asset (Net)	0.007.06	0.000.70
1,718.70	2,356.31	(d) Other Current Assets	3,397.06	3,920.79
32,266.60	29,995.36	Sub-total - Current Assets	33,618.21	31,260.93
50,044.32	47,774.13	TOTAL - ASSETS	50,737.52	48,399.15
		EQUITY AND LIABILITIES		
		III. Equity		
655.34		(a) Equity Share Capital	655.34	655.34
10,506.42		(b) Other Equity	10,466.29	10,220.19
11,161.76	10,992.45	Sub-total - Equity	11,121.63	10,220.19
	10,551.10	ous cour - Equity	11,121.00	10,873.33
		IV. Non-Current Liabilities		(10)
		(a) Financial Liabilities		No.
6,182.52	6,637.20	i) Borrowings	6,182.52	6,637.20
1,724.87	1,722.04	ii) Trade Payables	1,724.87	1,722.04
91.00		(b) Provisions	91.00	91.00
1,432.44	1,405.06	(c) Deferred Tax Liabilities	1,432.44	1,405.06
384.10	374.95	(d) Other Non- Current Liabilities	384.10	374.95
9,814.93	10,230.25	Sub-total - Non-Current Liabilities	9,814.93	10,230.25
		Current Liabilities		
		(a) Financial Liabilities	-	
12,371.82	9,489.97	i) Borrowings	12,838.97	9,975.12
13,930.64	13,653.19	ii) Trade Payables	13,956.74	13,685.66
1,381.11	1,334.27	iii) Other Financial Liabilities	1,381.11	1,334.27
1,126.80		(b) Other Current Liabilities	1,366.88	2,080.01
4.12		(c) Provisions	4.12	4.12
253.14		(d) Current Tax Liabilities (Net)	253.14	214.19
29,067.63	26,551.43	Sub-total - Current Liabilities	29,800.96	27,293.37
50,044.32	47,774.13	TOTAL - EQUITY AND LIABILITIES	50 727 50	49 200 15
UU,UTT.U4	71,141,13	TOTAL - EGULLI AND PIABIFILIES	50,737.52	48,399.15

	STATI	MANAKSIA COATED METALS & INDUSTRIES LIMITED		
	SIAII	MENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPT		
Stan	dalone			ount in La
As at 30th	As at 31st		Consol	
September,	March, 2022	PARTICULARS	As at 30th	As at 3
2022	Waren, 2022		September,	March
		A: CASH FLOW FROM OPERATING ACTIVITIES:	2022	2022
262.22	1 172 04	Mark day		
202.22	1,172.94	Net Profit before Tax :	233.85	1,140.
440.66	0=0 4=	Adjustment for:		,- 10
443.66	853.65	Depreciation/ Amortisation	461.52	889.
1,078.70	2,184.23	Finance Cost (Net)	1,078.78	2,184.
5.93	(10.22)	Loss on PPE Sold / Discarded (Net)	5.93	(11.4
1,790.51	4,200.60	Operating Profit before Working Capital Changes	1,780.08	
		Adjustments for:	1,700.00	4,202.
2975.58	(1110.71)	(Increase)/Decrease in Current Financial and Other Assets	2052.04	(1100)
(4717.66)	(4825.26)	(Increase)/Decrease in Inventories	2852.86	(1139.
		Increase/(Decrease) in Non Current/Current Financial and Other	(4678.59)	(4824.)
(392.65)	585.13	Liabilities/Provisions	200.61	
(344.22)	(1150.24)	Cash Generated from Operations	-388.61	530.
(26.58)	(31.02)	Direct Taxes Paid	(434.26)	(1230.2
			(26.58)	(31.0
(370.80)	(1,181.26)	Net Cash Flow from Operating Activities	(460.84)	(1261.2
			(200.02)	(1201.2
(EE1 (1)	4 70 04	B: CASH FLOW FROM INVESTING ACTIVITIES:		
(551.61)	670.91	Purchase of Fixed Assets and change in Capital work in progress	(551.61)	670.9
114.99	74.96	Sale of Fixed Assets	114.99	83.6
(11.92)	(6.41)	Loans given	(11.92)	(2.0
66.26	124.27	Interest Received	66.26	124.2
(000			00.20	124.2
(382,29)	863.73	Net Cash Flow from/(Used in) Investing Activities	(382.29)	876.75
	- 1.	CACH FLOW FROM		
2,427.17	2,850.74	CASH FLOW FROM FINANCING ACTIVITIES:		
2,127.17	2,030.74	(Repayment of)/ Proceeds from Short Term Borrowings (Net)	2,409.17	2,874.20
144.00)	(0000 =0)	Subsidy received		
144.96)	(2308.50)	Interest Paid	(1145.04)	(2308.66
1282.21	542.24	Net Cash Flow From//Used in Villand in Villand		
		Net Cash Flow From/(Used in) Financing Activities	1264.13	565.54
529.12	224.71	: Net Increase/(Decrease) in Cash and Cash Equivalents	421.00	181.03
440.40			421,00	101.03
448.48	223.76	Cash and Cash Equivalents at the beginning of the period	464.72	239.38
		Effect of Foreign Currency Translation during the year	110.55	44.31
977.60	448.47	Cash and Cash Equivalents at the end of the period	110.55	74.31



