



# SIR SHADI LAL ENTERPRISES LTD.

SHAMLI-247776, DISTT. SHAMLI (U.P.) ♦ TEL.: (01398) 250064, 250082 ♦ FAX : 01398-250032  
E-mail : [udsm\\_shamli@sirshadilal.com](mailto:udsm_shamli@sirshadilal.com) ♦ GRAM : "SUGARMILL" ♦ CIN : L51909UP1933PLC146675

Date: 01.07.2024

To,  
The Department of Corporate Affairs  
The BSE Limited  
25Th Floor P J Towers,  
Dalal Street, Mumbai -400001, India

Dear Sir,

With reference to your email dated 28.06.2024 for Scanned Copy of Audited Financial Results for the Quarter and Year ended 31.03.2024, we are submitting herewith Scanned copy of Audited Financial Results for the Quarter and Year ended 31.03.2024.

Please takes the above on record

Thanking You,

Yours Faithfully  
For Sir Shadi Lal Enterprises Limited

(Ajay Kumar Jain)  
Company Secretary  
FCS 5826



# SIR SHADI LAL ENTERPRISES LTD.

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May 28, 2024

The Department of Corporate Affairs,  
BSE Ltd.  
25th Floor, P.J.Tower,  
Dalal Street,  
MUMBAI – 400 001

## SCRIP CODE NO. 532879

**Sub : Submission of Audited Financial Results for the year 2023-24 & for the last Quarter from 1st January, 2024 to 31st March, 2024 along with Auditors Report on Quarterly Financial Results.**

Dear Sir,

Under Regulation 33(3) (a) of the SEBI (LODR) Regulations 2015, we are enclosing herewith the Audited Financial Results of the Company for the year 2023-24 and Audited financial results for the last quarter from 1st January, 2024 to 31st March, 2024, previous three months ended 31st December, 2023 previous year quarter ended 31.03.2023 and Audited for the previous year ended 31st March, 2023 on the prescribed format together with 'Auditors Report' for Quarterly Financial Results.

We hereby declare that Basant Ram & Sons, Chartered Accountants (Firm Reg.No.000569), the Statutory Auditors of the Company have issued Auditors Report with an unmodified opinion on the Audited Standalone financial results of the Company for the financial year ended March 31, 2024

The results were reviewed and recommended for adoption by Audit Committee and were approved and taken on record by the Board of Directors through Electronic means/Video Conferencing in their meeting held on 28th May, 2024. The arrangements are being made to get these results published in the News Papers, shortly.

The Board Meeting was started at 12.30 P.M. and Concluded at 2.45 p.m.

You are requested to take above on record.

Thanking you,

Yours faithfully,  
for Sir Shadi Lal Enterprises Limited

(Ajay Kumar Jain)  
COMPANY SECRETARY  
FCS 5826

Encl. As above.

**BASANT RAM & SONS**  
Chartered Accountants

A-18 MURLI MARG, NIZAMUDDIN EAST  
New Delhi-110013  
Ph: 011-24353037  
Email: brs1895@yahoo.co.in

## INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on the Standalone Annual Financial Results of Sir ShadiLal Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

TO  
THE MEMBERS OF  
SIR SHADI LAL ENTERPRISES LIMITED  
Report on the Standalone Ind AS Financial statements

### Opinion

We have audited the accompanying standalone Annual Financial Statements of Sir ShadiLal Enterprises Limited (*"the Company"*) for the quarter and year ended March 31, 2024 (the "Standalone Annual Financial Results"). The Standalone Annual Financial Results have been submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulation").

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid Standalone Annual Financial Results:

- i. are presented in accordance with the requirement of Regulation 33 of the Listing Regulation in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive Income and other financial information for the quarter ended March 31, 2024 and of the net loss and other comprehensive Income and other financial information for the year ended March 31, 2024.

### Basis for Opinion

We conducted our audit of the Standalone Annual Financial Results in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the financial results" section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules



there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

#### **Material Uncertainty related to Going Concern**

Attention is invited to note no-7 of the financial statement wherein it is explained that the company has significant losses which has resulted in erosion of net worth of the company as on 31.03.2024. The reason for improvement explained by the company in the said note -7 that it will continue as a going concern and it will likely to pay its liabilities from expected generation of cash flow, are in our opinion uncertain, due to further increase in negative net worth in current year, which may cast significant doubt about the Company's ability to continue as a going concern.

Our report is unmodified in respect of the above matter.

#### **Emphasis of Matters**

(a) The Company has not maintained accounts on "Accrual Basis" to the extent

- i) Of Rs. 19042.96 Lacs in respect of interest on late payment of Cane Price, which have not been provided as stated by the Company in Note No. 1 of the aforesaid financial statement.
- ii) As stated in Note No. 2 of the aforesaid statement in respect of liability, not determined by the Company, towards bonus relating to financial year 2014-15 in accordance with revised Bonus Notification dated 1st January, 2016

(b) As Stated in Note No. 3 to the aforesaid statements, the management has decided not to make any further provision this year for Deferred Tax Assets. The management in view of accumulated losses and in absence of virtual certainty about future profitability, has decided not to account for the effect of Deferred Taxation for this year, and continuing to carry forward the Deferred Tax Asset Rs. 6881.11 lakhs already accounted for in earlier years.

(c) Attention is invited to Note No. 6 to the aforesaid statement, that the company has got revalued its freehold and leasehold land. As an outcome of this process the company has recognised net revaluation gain of Rs.37781.55 Lacs. The company recognised this increase within the revaluation reserve and statement of other comprehensive income. The said increase of Rs.37781.55 Lacs includes the valuation of leasehold land for Rs.8388.48 Lacs, the Title Deed of which is not in favour of the company, the said leasehold land has not got revalued during financial year ending on March 31, 2021. We have placed reliance on the valuation report dated 15.01.2024 of Land produced to us.



## **Management and Board of Director's Responsibilities for the Standalone Annual Financial Results**

The Company's Management and the Board of Directors of the Company are responsible for the preparation and presentation of the Standalone Annual Financial Results that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the Provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness the accounting records, relevant to the preparation and presentation of the Standalone Annual Financial Results, that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Annual Financial Results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

## **Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone Annual Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Standalone Annual Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate

to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.
- Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**SIR SHADI LAL ENTERPRISES LIMITED**  
**SHAMLI, DIST. SHAMLI, UTTAR PRADESH - 247 776**  
**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND TWELVE MONTHS ENDED 31ST MARCH, 2024**  
 CIN No. L61909UP1933PLC148675, website-www.sirshadilal.com, Email-udsm\_shamli@sirshadilal.com

Sl. No.	Particulars	Quarter ended					Year ended					Sl. No.	Particulars	Quarter ended					Year ended				
		31.03.2024		31.12.2023		31.03.2023	31.03.2024		31.03.2023		31.03.2023			31.03.2024		31.12.2023		31.03.2023	31.03.2024		31.03.2023		31.03.2023
		A	U	D	I	T	E	D	A	U	D			I	T	E	D	A	U	D	I	T	E
1	Income	10504.48	10102.13	19110.24	40216.43	55239.29	1	Segment Revenue	18506.17	9418.98	16038.17	40425.19	49518.23	3	3	4	5	6	7	8	9	10	11
	(a) Revenue from operations							(a) Sugar	18506.17	9418.98	16038.17	40425.19	49518.23										
	(b) Other Income	29.07	3.90	13.69	36.70	57.52		(b) Distillery	1605.15	935.80	4113.00	9745.46	11518.22										
	Total Income	10594.15	10106.03	19123.93	40254.13	55296.81		(c) Others	4.35	-	1.44	4.35	27.47										
2	Expenses	10934.00	6304.09	20452.84	30449.03	41423.94	2	Total Segment Revenue	20115.67	10354.58	20750.81	50175.00	61063.92										
	(a) Cost of raw materials consumed							Less: Inter Segment revenue	1521.52	248.55	1628.78	3920.87	5787.11										
	(b) Purchase of stock-in-trade							Total Revenue from operation	18594.15	10106.03	19123.83	46254.13	55296.81										
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-5785.15	2600.77	-6006.81	2132.23	6914.34	2	Segment Results															
	(d) Excise duty and Cess							(a) Sugar	2291.44	-483.35	101.88	505.00	-1794.20										
	(e) Employee benefits expense	944.17	733.11	1002.20	3030.32	3839.54		(b) Distillery	-329.04	-328.31	439.93	-722.51	-54.12										
	(f) Finance Costs (net)	73.47	92.31	165.83	433.96	909.24		Total segment profit before Finance Costs, tax and unallocable items	1962.40	-809.66	541.61	-217.51	-1848.32										
	(g) Depreciation and amortisation expense	264.76	247.90	205.36	996.40	1109.29		Less:															
	(h) Other expenses	1407.69	992.37	1343.08	4128.75	4062.65		i) Finance Cost	73.47	92.31	165.83	433.96	909.24										
	Total Expenses	16829.84	11050.55	18622.30	47172.00	58259.00		ii) Other Unallocable Expenditure (net of unallocable income)	124.62	42.55	74.45	287.20	204.63										
3	Profit/(Loss) before Exceptional Items and Tax (1-2)	1764.31	-944.52	301.53	-918.67	-2962.19	3	Total Profit before tax	1764.31	-944.52	301.53	-918.67	-2962.19										
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	3	Segment Assets															
5	Profit/(Loss) before Tax (3+4)	1764.31	-944.52	301.53	-918.67	-2962.19		(a) Sugar	65878.28	23891.66	42065.25	65878.28	42065.25										
6	Tax expenses							(b) Distillery	34432.48	38863.74	23594.81	34432.48	23594.81										
	-Current	0.00	0.00	0.00	0.00	0.00		(c) Unallocable Assets	282.89	396.39	555.15	282.89	555.15										
	-Excess Provision of I/T relating to Earlier Year	0.00	0.00	0.00	0.00	0.00		Total Segment Assets	100573.45	60951.79	68215.01	100573.45	68215.01										
	-Deferred	0.00	0.00	0.00	0.00	0.00	4	Segment Liabilities															
	Total Tax expenses	0.00	0.00	0.00	0.00	0.00		(a) Sugar	35482.15	35387.07	37593.38	35482.15	37593.38										
7	Net Profit/(-) Loss for the period/Year (5-6)	1764.31	-944.52	301.53	-918.67	-2962.19		(b) Distillery	3437.20	3555.57	4070.43	3437.20	4070.43										
8	Other Comprehensive Income							(c) Unallocable Assets	2829.09	2552.44	2431.40	2829.09	2431.40										
	(i) Items that will not be reclassified subsequently to profit or loss	2.42	38.98	-153.36	43.32	-94.18		Total Segment Liabilities	41548.44	41475.08	44095.21	41548.44	44095.21										
	(ii) Items that will be reclassified subsequently to profit or loss	0.00	0.00	0.00	0.00	0.00		<b>STATEMENT OF ASSETS AND LIABILITIES</b>															
	Gain on Revaluation of Land	37781.55	0.00	0.00	37781.55	0.00		<b>ASSETS</b>															
	Total Other Comprehensive Income	37783.97	38.98	-153.36	37824.87	-94.18		<b>Non Current Assets</b>															
9	Total Comprehensive Income for the period/Year (7+8)	39548.28	-905.54	148.17	36906.20	-3056.37		(a) Property, Plant and Equipment															
10	Paid-up equity share capital (Face value per share Rs.10/- each)	525.00	525.00	525.00	525.00	525.00		(b) Capital work-in-progress															
11	Other Equity (Excluding revaluation reserve Rs.82340.69 Lacs)				(-) 16959.56	(c) 16084.21		(c) Other Intangible															
12	Earnings per equity share (Rs.10/- each) (not annualised)							(d) Financial Assets															
	(a) Basic	33.606	-17.990	5.743	-17.489	-56.423		(i) Investments															
	(b) Diluted	33.606	-17.990	5.743	-17.489	-56.423		(ii) Trade receivables															
								(iii) Loans															
								(iv) Other financial assets															
								(e) Deferred Tax assets (net)															
								(f) Other Non-Current assets															
								Non-Current assets															
								Current Assets															
								(a) Inventories															
								(b) Financial Assets															
								(i) Trade receivables															
								(ii) Cash and Cash equivalents															
								(iii) Bank Balance other than cash and cash equivalents															
								(iv) Other financial assets															
								(c) Other Current assets															
								Current assets															
								Total Assets															
								EQUITY AND LIABILITIES															
								EQUITY															
								(a) Equity Share Capital															
								(b) Other Equity															
								(i) Capital Redemption Reserve															
								(ii) Retained Earnings															
								(iii) Revaluation Surplus															
								Sub Total Other Equity															
								Sub Total Equity															
								LIABILITIES															
								Non-Current Liabilities															
								(a) Financial Liabilities															
								(i) Borrowings															
								(b) Provisions															
								(c) Other non Current Liabilities															
								Non Current Liabilities															
								Current Liabilities															
								(a) Financial Liabilities															
								(i) Borrowings															
								(ii) Trade payables															
								(iii) Other financial Liabilities															
								(iv) Other Current Liabilities															
								(b) Provisions															
								Current Liabilities															
								Total Equity and Liabilities															



*Datta*

Notes

- 1 The interest aggregating to Rs.607.19 Lakhs on delayed payment of sugar cane price for sugar seasons 2011-12 to 2014-15 is due for payment in view of the Supreme Court's order no.35113/2017 dated 23.04.2018. The company is contemplating to file a review petition against above mentioned order of Supreme Court. Therefore, no provision has been made for the above mentioned liability of Rs.607.19 Lakhs and also for Rs.19042.96 Lakhs relating to the subsequent financial years 2015-16 to 2023-24 to that extent the accounts are not maintained on accrual basis.
- 2 The Central Govt. Ministry of Law & Justice, have issued Notification No.6/2016 dated 1.1.2016 regarding payment of bonus (Amendment Act 2015) in terms of which the ceiling for payment of bonus has been revised w.e.f. 1st April, 2014. Certain High Courts have stayed the implementation of revision of Bonus from retrospective effect. ISMA has also filed writ against implementation of the order with regard to its retrospective effect from 1st April, 2014 and the matter is subjudice. Therefore the Company has not made provision for this liability for the year ending on 31.03.2015.
- 3 In view of Accumulated losses, and uncertainty of future profitability the Board have decided not to make any provision for Deferred Tax Assets for the current financial year, though not in line with Indian Accounting Standard-12.
- 4 Given the seasonal nature of the industry, the results of any quarter may not be a true and/or proportionate reflection of the annual performance of the company.
- 5 Financial Results of the company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 6 The Company has opted for revaluation model for measuring Free Hold and Lease Hold Land and land is carried in the books at the fair value. Independent valuations are undertaken once in three years. During the year the Company had appointed an Independent registered valuer to determine the fair value of Free Hold and Lease Hold Land. As an outcome of this process the Company has recognised net revaluation gain of Rs.37781.55 Lakhs. The Company recognised this increase within the revaluation reserve and statement of other Comprehensive Income.
- 7 The net worth of the company has since been eroded on account of operational losses, incurred by the company upto the F.Y. 2014-15, which was basically on account of low recovery of sugar from sugarcane. Whereas on account of improvement in the sugar manufacturing unit, during the season 2015-16, the recovery has substantially improved with the result that the company has earned profit during the year 2016-17. The company has also reported profit during the year ending on 31.03.2020 Rs.384.91 Lakhs as compare to loss Rs. 1410.62 Lakhs during the year ending on 31.03.2021. The company is continuously striving for improvement in the operational efficiencies in other parameters. The company continue to operate at optimum levels and expects improvement in the operational efficiency in form of improvement in sugar recovery, reduction of over heads, finance and other cost. During the financial year 2023-24 the Company has substantial decrease in loss due to increase of recovery of sugar from sugar cane & improvement in sugar price. The Government has taken different measures to improve the financial health of Sugar industry to fix obligation for export of sugar (MIEQ-minimum indicative export quota) to reduce sugar availability, fixation of minimum support price(MSP) for sugar. Also, the Government has put a great thrust on promoting ethanol production and has planned to increase the ethanol blending in petrol upto 20 % by 2025. Ethanol will turn around the economic dynamics of the sugar industry positively. All these measures are expected to turnaround the operations of sugar industry on sustainable basis. As such the company will remain as a going concern and is likely to pay it's liabilities including cane dues from expected generation of cash flow. However the accumulated losses of the company as at 31.03.2024 were Rs.16959.56 Lakhs (excluding revaluation reserve) as against the paid up capital of Rs. 525.00 Lakhs
- 8 The figure of the previous period has been regrouped / reclassified to conform to current period's presentation.
- 9 The Audited Financial Statement for the quarter & year ended March 31,2024 has been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 28th May,2024

For Sir Shadi Lal Enterprises Ltd.

*Rajat Lal*

(RAJAT LAL)

MANAGING DIRECTOR

DIN : 00112489

As per our report of even date attached

For Basant Ram & Sons

Chartered Accountants

FRN 000569N

*Rakesh K. Nayar*

(Rakesh Kumar Nayar)

M. No. 087112

Partner



UDIN: 24087112BKHHOA1292

PLACE : NEW DELHI  
DATED : 28th May,2024

PLACE : NEW DELHI  
DATED : 28th May,2024



STATEMENT OF CASH FLOW

A. CASH FLOW FROM OPERATING ACTIVITIES:

Net Profit/(Loss) before tax and exceptional item as per Profit & Loss Account  
Adjustments for:  
Operating Profit before working capital changes  
Adjustment for:

Depreciation  
Interest (Net)  
Bad debts & claims written off (Net)  
(Profit)/Loss on sale & Disposal of Fixed Assets (Net)  
Unclaimed Credit Balances Written Back  
Stores Written off

Cash generated from operations

B. CASH FROM INVESTING ACTIVITIES:

Purchase of fixed assets (including Intangible Assets)  
Capital Advance  
Sale/Written off of fixed assets (Net)  
Interest received

Trade and other receivables  
Inventories  
Trade Payables  
Interest paid  
Direct tax paid (Net)  
Net Cash from operating activities

C. CASH FLOW FROM FINANCING ACTIVITIES:

Proceeds from fixed Deposit/Directors Loan  
Proceeds from Term Loan/Repayment of Finance Liability  
Interest paid  
Net Cash used in Financing Activities  
Net increase in Cash and Cash equivalents  
Opening balance of Cash and Cash equivalents  
Closing balance of Cash and Cash equivalents

Note : Figures in ( ) denote Cash Outgo

As per our report of even date  
for BASANT RAM & SONS  
Chartered Accountants

Firm Registration No. 000569N

R.K. NAYAR

Partner

Membership No. 087112

K. K. JAIN  
Company Secretary  
(M. No. FCCS5926)

RAJAT LAL  
Managing Director  
(DIN : 00112489)



*Rajesh K. K. Nayar*

*Dain*

	For the year ended March 31, 2024 (Rs. in Lakhs)	For the year ended March 31, 2023 (Rs. in Lakhs)
Operating Profit before working capital changes	(918.67)	(2,962.19)
Adjustment for:	998.46	1,109.29
Depreciation	421.78	853.96
Interest (Net)	130.38	25.23
Bad debts & claims written off (Net)	(9.39)	(1.87)
(Profit)/Loss on sale & Disposal of Fixed Assets (Net)	1.85	4.34
Unclaimed Credit Balances Written Back	624.41	(971.25)
Stores Written off	420.75	98.55
	2,216.16	6,693.16
Cash generated from operations	1,563.90	781.22
	4,825.22	5,889.66
	(110.97)	(382.35)
	35.80	0.30
	4,750.05	5,516.61
	(98.61)	(260.97)
	(76.64)	53.01
	10.35	7.10
	9.62	41.10
	(155.48)	(159.78)
Net Cash used in Financing Activities	154.92	128.93
Net increase in Cash and Cash equivalents	(4,058.17)	(5,427.78)
Opening balance of Cash and Cash equivalents	(488.09)	(583.20)
Closing balance of Cash and Cash equivalents	(4,391.34)	(5,894.05)
	203.23	(527.20)
	193.52	720.72
	396.75	193.52