

# Real Eco-Energy Limited

Regd. Office : 4th Floor, Karm Corporate House, Opp. Vikramnagar, Nr. Newyork Timber, Ambli-Bopal Road,  
Ahmedabad - 380059. Gujarat Mob : 9879091177 Email : compliance.hillockagro@gmail.com  
CIN No. : L74110GJ1993PLC019930

May 27, 2024

To,  
**BSE Limited**  
Compliance Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

Scrip Code :- 530053  
Scrip ID :- REALECO  
ISIN :- INE055E01026

**Sub: Outcome of Board Meeting.**

Pursuant to Regulation 33 and Para A of Part A of Schedule III read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of the Company in its meeting held today i.e. on **Monday, 27<sup>th</sup> May, 2024** from 4:30 p.m. to 6:00 p.m. at the Registered Office of the Company, inter alia, has considered and approved the Standalone Audited Financial Results of the Company for the Quarter and Year ended March 31, 2024.

Please take the above on yours records.

Thanking You.

Yours faithfully,

For, Real Eco-Energy Limited

  
Dharm Swetank Patel  
Managing Director  
DIN: 07464810



Encl:

1. Standalone Audited Financial Results for the Quarter and Year ended March 31, 2024.
2. Audit Report on Financial Results.

# Real Eco-Energy Limited

Regd. Office : 4th Floor, Karm Corporate House, Opp. Vikramnagar, Nr. Newyork Timber, Ambli-Bopal Road,  
Ahmedabad - 380059. Gujarat Mob : 9879091177 Email : compliance.hillockagro@gmail.com  
CIN No. : L74110GJ1993PLC019930

May 27, 2024

To,  
BSE Limited  
Compliance Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

Scrip Code : REALECO  
Security ID : 530053  
ISIN : INE055E01026

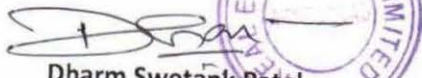
Dear Sir/Madam,

## DECLARATION

I, Dharm Patel, Managing Director of Real Eco-Energy Limited having its registered office at: 4<sup>th</sup> Floor, "KARM" Corporate House, Opp. Vikramnagar, Nr. New York Timber Mart, Ambli - Bopal Road, Ahmedabad - 380059, Gujarat, hereby declare that, the Statutory Auditors of the Company, M/s. N.S.Nanavati & Co., Chartered Accountants (FRN: 134235W) have issued an Audit Report with unmodified opinion on Audited Standalone Financial Results for the Quarter and Year ended on 31<sup>st</sup> March, 2024.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated 25<sup>th</sup> May, 2016.

For, Real Eco-Energy Limited

  
Dharm Swetank Patel

Managing Director

DIN: 07464810



Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**INDEPENDENT AUDITOR'S REPORT**

**TO THE BOARD OF DIRECTORS OF**

**REAL ECO-ENERGY LIMITED**

4th Floor, Karm Corporate House,  
Opp. Vikramnagar, Nr. Newyork Timber,  
Ambli-Bopal Road, Ahmedabad -380059

**Report on the audit of the Standalone Financial Results**

**Opinion**

I have audited the accompanying standalone quarterly financial result of **REAL ECO-ENERGY LIMITED** (the company) for the quarter ended **31<sup>st</sup> March, 2024** and the year to date results for the period from **01<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to me these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations 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/loss and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2024 as well as the year to date results for the period from 01<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024.

**Basis for Opinion**

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



### **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under 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 of 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; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 these standalone 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 financial results, whether due to fraud or error, design 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

- a. The standalone annual financial results include the results for the quarter ended 31<sup>st</sup> March, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us for the quarter ended 30<sup>th</sup> June, 2023, 30<sup>th</sup> September, 2023 and 31<sup>st</sup> December, 2023.
- b. The standalone financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statement of the Company for the year ended 31<sup>st</sup> March, 2024 on which we issued an unmodified audit opinion wide our report dated 27.05.2024.

As per our attached report of even date  
For, N.S. NANAVATI & CO.,  
Chartered Accountants  
Firm No. 134235W



*N. Nanavati*  
27/5/24  
(CA NITESH NANAVATI)  
(Proprietor)

M No: - 143769

UDIN: 24143769BKFPBW3833

Place: Ahmedabad  
Date: 27.05.2024

REAL ECO-ENERGY LIMITED

Reg. Off.: 4th Floor, Karm Corporate House, Opp. Vikramnagar, Nr. New York Timber, Ambli Bopal Road, Ahmedabad - 380059  
CIN :L74110GJ1993PLC019930

(Rs. in Lakhs; Except Face Value of Shares and EPS)

Statement of Audited Financial Results for the Quarter and Year Ended March 31, 2024

Sr. No.	Particulars	Quarter Ended			Year to date	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	-	-	443.00	30.72	677.79
2	Other Income	27.42	-	-	27.42	-
3	<b>Total Revenue (1 + 2)</b>	<b>27.42</b>	<b>-</b>	<b>443.00</b>	<b>58.14</b>	<b>677.79</b>
4	<b>Expenses:</b>					
	Cost of Materials Consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	434.33	30.12	664.51
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-
	Employee benefits expense	-	-	0.54	0.90	2.16
	Finance costs	-	-	-	-	-
	Depreciation and amortisation expense	0.07	0.07	0.09	0.28	0.36
	Other expenses	1.70	0.60	1.28	7.47	8.81
	<b>Total expenses</b>	<b>1.77</b>	<b>0.67</b>	<b>436.24</b>	<b>38.77</b>	<b>675.84</b>
5	<b>Profit before exceptional and extraordinary items and tax</b>	<b>25.65</b>	<b>(0.67)</b>	<b>6.76</b>	<b>19.37</b>	<b>1.95</b>
6	Exceptional items					
7	<b>Profit before extraordinary items and tax (5 - 6)</b>	<b>25.65</b>	<b>(0.67)</b>	<b>6.76</b>	<b>19.37</b>	<b>1.95</b>
8	Extraordinary items					
9	<b>Profit before tax (7 - 8)</b>	<b>25.65</b>	<b>(0.67)</b>	<b>6.76</b>	<b>19.37</b>	<b>1.95</b>
10	<b>Tax expense : (a+b+c)</b>	<b>0.18</b>	<b>0.20</b>	<b>0.32</b>	<b>0.78</b>	<b>0.37</b>
	(a) Current tax	-	-	-	-	-
	(b) Deferred tax	0.18	0.20	0.32	0.78	0.37
	(c) Income Tax for earlier years					
11	<b>Profit for the period from continuing operations (9-10)</b>	<b>25.47</b>	<b>(0.87)</b>	<b>6.44</b>	<b>18.59</b>	<b>1.58</b>
12	Profit from discontinuing operations	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-
14	<b>Profit from Discontinuing operations (after tax) (12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit for the period (11 + 14)</b>	<b>25.47</b>	<b>(0.87)</b>	<b>6.44</b>	<b>18.59</b>	<b>1.58</b>
16	Share of Profit of Associates					
	Minority Interest					
17	<b>Profit for the period (15 + 16)</b>	<b>25.47</b>	<b>(0.87)</b>	<b>6.44</b>	<b>18.59</b>	<b>1.58</b>
18	Other Comprehensive Income (Net of Tax)					
19	<b>Total Comprehensive Income (After Tax) (17 + 18)</b>	<b>25.47</b>	<b>(0.87)</b>	<b>6.44</b>	<b>18.59</b>	<b>1.58</b>
20	Paid up Equity Share Capital (Face value of Rs. 10/- each)	2000.00	2000.00	2000.00	2000.00	2000.00
	Reserves excluding Revaluation Reserve				(1,424.50)	(1,443.08)
21	<b>Earnings per equity share:</b>					
	(1) Basic	0.127	(0.004)	0.032	0.09	0.01
	(2) Diluted	0.127	(0.004)	0.032	0.09	0.01

- The financial results for the quarter ended March 31, 2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as per section 133 of the Companies Act, 2013 and other applicable accounting policies and practices.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The statutory Auditors of the company have carried out a limited review of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.
- Earnings per share for the quarter ended has been calculated as per weighted average formula and diluted Earnings per share has been calculated as required.
- The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on May 27, 2024.

Date: 27.05.2024

Place: Ahmedabad

REAL ECO-ENERGY LIMITED  
DHARM SWETANK PATEL  
MANAGING DIRECTOR  
DIN.: 07464810

**Notes:**

1. The Company operates in four segments i.e. construction, media house, bio diesel mineral business and trading.
2. Segment wise Revenue, Result and Capital Employed

Sr. No.	Particulars	for the quarter ended on 31.03.2024	for the year ended on 31.03.2024
<b>1</b>	<b>Segment Revenue</b>		
	(a) Construction	-	-
	(b) Media Business	-	-
	(c) Bio Diesel Mineral Business		
	(d) Trading	-	30.72
	<b>Total</b>	-	<b>30.72</b>
	<b>Less: Inter-segment Revenue</b>	-	-
	<b>Net Sales /Income from Operation</b>	-	<b>30.72</b>
<b>2</b>	<b>Segment Results {Profit/(Loss) before tax and interest from each segment}</b>		
	(a) Construction	-	-
	(b) Media Business	(0.07)	(0.28)
	(c) Bio Diesel Mineral Business		
	(d) Trading	-	0.60
	<b>Total</b>	<b>(0.07)</b>	<b>0.32</b>
	Less: i) Interest	-	-
	ii) Other un-allocable expenditure net off un-allocable income	1.70	8.37
	<b>Total Profit/(Loss) Before Tax</b>	<b>(1.77)</b>	<b>(8.05)</b>
<b>3</b>	<b>Segment Assets</b>		
	(a) Construction	169.19	169.19
	(b) Media Business	162.71	162.71
	(c) Bio Diesel Mineral Business	-	-
	(d) Trading	851.11	851.11
	<b>Total</b>	<b>1,183.01</b>	<b>1,183.01</b>
<b>4</b>	<b>Segment Liabilities</b>		
	(a) Construction	242.88	242.88
	(b) Media Business	242.88	242.88
	(c) Bio Diesel Mineral Business	-	-
	(d) Trading	125.85	125.85
	<b>Total</b>	<b>611.62</b>	<b>611.62</b>

1. The financial results for the quarter ended March 31, 2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as per section 133 of the Companies Act, 2013 and other applicable accounting policies and practices.
2. The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. The statutory Auditors of the company have carried out audit of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.
4. The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on March 27, 2024

Date: 27.05.2024  
Place: Ahmedabad

For, REAL ECO-ENERGY LIMITED  
  
 DHARM SWETANK PATEL  
 MANAGING DIRECTOR  
 DIN.: 07464810

REAL ECO-ENERGY LIMITED

Reg.Off: 4th Floor, Karm Corporate House, Opp. Vikramnagar, Nr. Newyork Timber, Ambli-Bopal Road,  
Ahmedabad -380059

(CIN-L74110GJ1993PLC019930)

STANDALONE BALANCE SHEET AS AT March 31, 2024

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	Notes	As At	
		March 31, 2024	March 31, 2023
<b>I. ASSETS</b>			
<b>1 NON-CURRENT ASSETS</b>			
a) Property, Plant and Equipment	1	110.38	110.66
b) Capital Work in Progress			
c) Investment Property			
d) Goodwill			
e) Other Tangible Assets			
f) Biological Assets other than bearer plants			
g) Financial Assets			
i. Investment			
ii. Trade Receivable			
ii. Long Term Loans and Advances			
iv. Other Financial Assets	2	25.05	25.05
h) Deferred tax assets (net)	3	04.12	04.90
i) Other Non-Current Assets		00.00	00.00
<b>Total non-current assets</b>		<b>139.55</b>	<b>140.61</b>
<b>2 CURRENT ASSETS</b>			
a) Inventories	4	153.14	153.14
b) Financial Assets			
i. Investment	5	00.00	00.00
ii. Trade Receivables	6	694.60	941.74
iii. Cash and Bank Balances			
a) Cash and Cash Equivalents	7	03.37	10.18
iv. Loans			
c) Current Tax Assets	8	00.00	00.00
d) Other Current Assets (to be specified)	9	196.47	445.58
<b>Total Current Assets</b>		<b>1047.58</b>	<b>1550.64</b>
<b>TOTAL ASSETS (1 + 2)</b>		<b>1187.12</b>	<b>1691.25</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>1 EQUITY</b>			
a) Equity Share Capital	10	2000.00	2000.00
b) Other Equity	11	-1424.50	-1443.08
<b>Total Equity</b>		<b>575.50</b>	<b>556.92</b>
<b>2 LIABILITIES</b>			
<b>A. NON-CURRENT LIABILITIES</b>			
a) Financial Liabilities			
i. Borrowings	12	484.92	484.92
ii. Lease Liabilities			
iii. Trade Payable			
A) Total Outstanding to Micro and Small Enterprise			
B) Total Outstanding to Others			
iv. Other Financial Liability			
b) Provision		00.00	00.00
c) Deferred Tax Liability (Net)	13		
c) Other Non-Current Liability	14	00.00	00.00
<b>Total Non-Current Liabilities (A)</b>		<b>484.92</b>	<b>484.92</b>
<b>B. CURRENT LIABILITIES</b>			
a) Financial Liabilities			
i. Borrowings	15	00.00	00.00
ii. Trade and Other Payables	16	120.85	643.56
A) Total Outstanding to Micro and Small Enterprise			
B) Total Outstanding to Others			
iii. Other Current Liabilities			
b) Other Current Liabilities	17	00.85	00.85
c) Provisions			
d) Current Tax Liability (Net)	18	05.00	05.00
<b>Total Current Liabilities (B)</b>		<b>126.71</b>	<b>649.41</b>
<b>Total Liabilities (A + B)</b>		<b>611.62</b>	<b>1134.33</b>
<b>TOTAL EQUITY AND LIABILITIES (1 + 2)</b>		<b>1187.12</b>	<b>1691.25</b>





**REAL ECO-ENERGY LIMITED**

Reg.Off: 4th Floor, Karm Corporate House, Opp. Vikramnagar, Nr. Newyork Timber, Ambli-Bopal Road,  
Ahmedabad -380059

(CIN-L74110GJ1993PLC019930)

**Statement of Cash Flows for the year ended on March 31, 2024**

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>A. Cash Flow From Operating Activities</b>		
Profit (Loss) Before Tax	19.37	1.95
Adjustments For:		
Loss on sale of Assets		
Excess Provision Written Back		
Depreciation and Amortisation Expenses	00.28	00.37
Finance Income		
Finance Expense	00.00	00.00
Provision For Doubtful Advances (Net)		
<b>Operating (Loss) Before Working Capital Changes</b>	<b>19.65</b>	<b>02.32</b>
Movements in Working Capital :		
(Increase) in Inventories		
Decrease / (Increase) in Trade Receivables	247.14	-277.86
(Increase) in Other Financial Assets		
(Increase) in Other Assets	249.11	-243.11
Increase in Trade Payables	-522.71	539.63
Increase in Lease Liabilities		
Increase in Other Financial Liabilities	00.00	-17.08
Increase in Other Liabilities		
Increase in Provision		
(Increase) in Financial Assets		
<b>Cash (used) in operations</b>	<b>-06.81</b>	<b>03.90</b>
Direct Taxes Paid (Net of Refunds)		
<b>Net Cash Outflow From Operating Activities</b>	<b>-06.81</b>	<b>03.90</b>
<b>B. Cash Flows From Investing Activities</b>		
Payment for Purchase of Property, Plant and Equipments and Intangible Assets (Including Capital work in progress and Capital Advances)	00.00	
Proceeds frm sale of Assets		
Sale of Investment		
Interest Received		
<b>Net Cash (Outflow) from Investing Activities</b>	<b>00.00</b>	<b>00.00</b>
<b>C. Cash Flows From Financing Activities</b>		
Increase /(Decrease) in Long Term Advances	00.00	00.00
Increase /(Decrease) in non current liabilities and Provisions		00.00
Repayment of Short-Term Borrowings	00.00	01.93
Proceeds from Issuance of Share Capital		
Interest and Finance Charges Paid	00.00	00.00
<b>Net Cash Inflow from Financing Activities</b>	<b>00.00</b>	<b>01.93</b>
<b>D. Net Increase in Cash &amp; Cash Equivalents (A + B + C)</b>	<b>-06.81</b>	<b>05.83</b>
<b>E. Cash &amp; Cash Equivalents at the beginning of the year / period</b>	<b>10.18</b>	<b>04.35</b>
<b>F. Cash &amp; Cash Equivalents at the end of the year / period</b>	<b>03.37</b>	<b>10.18</b>
<b>Component of Cash and Cash Equivalents</b>		
Cash on hand		
Balances with Scheduled Bank		
- On Current Accounts	03.37	10.18
- Deposits with original maturity of less than three months		
<b>Cash and Cash Equivalents at the end of the year / period</b>	<b>03.37</b>	<b>10.18</b>

**Notes:**

(1) The Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS 7 on Cash Flow Statements notified under Section 133 of The Companies Act 2013, read together with Paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).

(2) Disclosure with regards to changes in liabilities arising from Financing activities as set out in Ind AS 7 – Statement of Cash flows is presented under

