



TRANSWARRANTY FINANCE LIMITED

TFL/SEC/2022-23/39

11/11/2022

The Manager,
Listing Department.,
BSE Ltd.,
P.J. Towers,
Dalal Street, Fort
Mumbai 400001

The Manager
Listing Department
National Stock Exchange of India Ltd.
Bandra Kurla Complex
Bandra (East)
Mumbai 400051

BSE Scrip Code : 532812

NSE Scrip Code : TFL

Dear Sir,

Sub: Outcome of Board Meeting held today i.e. on 11.11.2022

This is to inform that the Board of Directors of the Company at its meeting held today, i.e. Friday, 11th November, 2022 (which commenced at 2.40 p.m. and concluded at 3.45 p.m.) has inter-alia, considered and approved:

1. The unaudited financial results (standalone and consolidated) of the Company prepared as per the Indian Accounting Standards for the quarter and period ended 30th September, 2022.

The copy of the said results along with the Limited Review Report is attached herewith.

2. Raising of funds by offering the 22nd Tranche/Series V/2022-23 of secured and/or unsecured redeemable non-convertible debentures including subordinated debt on private placement basis for an amount not exceeding the aggregate amount of Rs. 1 Crore (Rupees One Crore).

Kindly take the same on records.

Yours faithfully,
For Transwarranty Finance Limited

Ramachandran Unnikrishnan
Director & CFO

Encl: As above

CIN: L65920MH1994PLC080220

403, Regent Chambers, Nariman Point, Mumbai- 400021 • Tel: 6630 6090 / 2204 7965
Fax: 6630 0999 / 4001 0999 • e-mail : mail@transwarranty.com • website:www.transwarranty.com

Independent Auditor's Review Report on Unaudited Standalone quarterly and Year to Date Financial Results of Transwarranty Finance Limited pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To the Board of Directors

Transwarranty Finance Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Transwarranty Finance Limited** ("the Company") for the quarter ended September 30, 2022 and the year to date results for the period April 01, 2022 to September 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on 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" 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 is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S S Khan & Co

Chartered Accountants

ICAI Firm Registration No.133324W



Sarfaraz Khan

Proprietor

Membership No.: 144212

UDIN: 22144212BCUHWQ2147



Place: Mumbai

Date: November 11, 2022

Independent Auditor's Review Report on Unaudited Consolidated quarterly and Year to Date Financial Results of Transwarranty Finance Limited pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To The Board of Directors

Transwarranty Finance Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Transwarranty Finance Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2022 and the year to date results for the period April 01, 2022 to September 30, 2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on 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" 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 is limited primarily to inquiries of the personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities:
(a) Vertex Securities Limited



- (b) Vertex Commodities and Finpro Private Limited
(c) Transwarranty Capital Market Services Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of two subsidiaries included in the unaudited consolidated financial results, whose interim financial results reflect total revenues of Rs. 13.7 lakhs, total net profit after tax of Rs. 2.48 lakhs and total comprehensive income of Rs. 2.48 lakhs for the quarter ended September 30, 2022 as considered in the unaudited consolidated financial results. These interim financial results have not been reviewed by other auditors and the unaudited financial statements have been furnished to us by the Management and our report on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on the unaudited financial statements furnished to us by the Management and the procedures performed by us as stated in paragraph 3 above.

Our report on the Statement is not modified in respect of the above matter.

For S S Khan & Co

Chartered Accountants

ICAI Firm Registration No.133324W



Sarfaraz Khan

Proprietor

Membership No.: 144212

UDIN: 22144212BCUHZY4252

Place: Mumbai

Date: November 11, 2022



TRANSWARRANTY FINANCE LIMITED

CIN: L65920MH1994PLC080220

Regd. Office: 403, Regent Chambers, Nariman Point, Mumbai- 400021

Tel. No:40010900, Fax No: 40010999, Email: companysecretary@transwarranty.com, Web Site: www.transwarranty.com

STATEMENT OF STANDALONE / CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. In Lakhs)

(Rs. In Lakhs)

| PARTICULARS | STANDALONE | | | | | | CONSOLIDATED | | | | | |
|-------------------------------------------------------------------------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|
| | 3 Months Ended | | | 6 Months Ended | | Year Ended | 3 Months Ended | | | 6 Months Ended | | Year Ended |
| | 30-09-2022 | 30-06-2022 | 30-09-2021 | 30-09-2022 | 30-09-2021 | 31-03-2022 | 30-09-2022 | 30-06-2022 | 30-09-2021 | 30-09-2022 | 30-09-2021 | 31-03-2022 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| REVENUE | | | | | | | | | | | | |
| Revenue From Operations:- | | | | | | | | | | | | |
| Interest Income | 73.67 | 76.94 | 31.88 | 150.61 | 79.01 | 173.97 | 73.68 | 76.93 | 31.88 | 150.61 | 79.01 | 250.74 |
| Fees and Brokerage & Commission Income | 17.99 | 24.20 | 24.88 | 42.19 | 49.69 | 106.62 | 200.00 | 185.50 | 198.67 | 385.50 | 408.03 | 836.62 |
| Sale of Stock | - | - | - | - | 0.31 | 391.49 | - | - | - | - | 0.31 | 391.49 |
| Total Revenue from Operations | 91.66 | 101.14 | 56.76 | 192.80 | 129.01 | 672.08 | 273.68 | 262.43 | 230.55 | 536.11 | 487.35 | 1,478.84 |
| Other Income | 0.51 | 0.92 | 7.86 | 1.43 | 10.30 | 50.07 | 39.47 | 64.04 | 57.52 | 103.51 | 109.48 | 177.66 |
| Total Income | 92.17 | 102.06 | 64.62 | 194.23 | 139.31 | 722.15 | 313.15 | 326.47 | 288.07 | 639.62 | 596.83 | 1,656.50 |
| EXPENSES | | | | | | | | | | | | |
| Finance Costs | 117.26 | 126.41 | 93.81 | 243.67 | 189.50 | 381.14 | 130.69 | 153.97 | 108.99 | 284.66 | 225.78 | 471.95 |
| Purchase of Shares held in Stock in Trade | - | - | - | - | 0.30 | 391.73 | - | - | - | - | 0.30 | 391.73 |
| Employee Benefits Expenses | 33.09 | 31.11 | 26.93 | 64.20 | 54.50 | 110.42 | 112.10 | 103.46 | 95.06 | 215.56 | 196.61 | 393.96 |
| Depreciation and Amortisation Expenses | 5.84 | 5.35 | 5.38 | 11.19 | 10.70 | 21.11 | 12.32 | 12.14 | 14.22 | 24.46 | 28.98 | 57.48 |
| Other Expenses | 53.29 | 61.46 | 26.92 | 114.75 | 40.74 | 53.65 | 169.18 | 172.44 | 153.32 | 341.62 | 289.56 | 556.23 |
| Total Expenses | 209.48 | 224.33 | 153.04 | 433.81 | 295.74 | 958.05 | 424.29 | 442.01 | 371.59 | 866.30 | 741.23 | 1,871.35 |
| Profit / (Loss) Before Exceptional items and Tax | (117.31) | (122.27) | (88.42) | (239.58) | (156.43) | (235.90) | (111.14) | (115.54) | (83.52) | (226.68) | (144.40) | (214.85) |
| Exceptional Items | - | - | - | - | - | - | - | - | - | - | - | - |
| Profit / (Loss) Before Tax | (117.31) | (122.27) | (88.42) | (239.58) | (156.43) | (235.90) | (111.14) | (115.54) | (83.52) | (226.68) | (144.40) | (214.85) |
| Current Tax | - | - | - | - | - | - | - | - | - | - | - | - |
| Less: MAT Credit Entitlement | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Tax | - | - | 0.02 | - | - | - | - | - | 0.02 | - | - | - |
| Profit / (Loss) from Continuing Operations After Tax | (117.31) | (122.27) | (88.44) | (239.58) | (156.43) | (235.90) | (111.14) | (115.54) | (83.54) | (226.68) | (144.40) | (214.85) |
| Profit from Discontinuing Operations | | | | | | | | | | | | |
| Tax Expense of Discontinuing Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| Profit from Discontinuing Operations After Tax | | | | | | | | | | | | |
| Profit / (Loss) For the Period | (117.31) | (122.27) | (88.44) | (239.58) | (156.43) | (235.90) | (111.14) | (115.54) | (83.54) | (226.68) | (144.40) | (214.85) |
| Other Comprehensive Income / (Expenses):- | | | | | | | | | | | | |
| Items that will not be reclassified to profit and loss:- | - | - | - | - | - | - | - | - | - | - | - | - |
| -Remeasurement of the net defined benefit obligation gain / (loss) | | | | | | 2.01 | | | | | | 1.21 |
| -Fair valuation on Equity instrument | | | | | | | | | | | | 0.23 |
| -Income tax relating to items that will not be reclassified to profit or loss | | | | | | | | | | | | |
| Total- A | - | - | - | - | - | 2.01 | - | - | - | - | - | 1.44 |
| Items that will be reclassified to profit and loss:- | | | | | | | | | | | | |
| -Remeasurement of the net defined benefit obligation gain / (loss) | | | | | | | | | | | | |
| -Fair valuation on Equity instrument | | | | | | 0.61 | | | | | | 0.61 |
| Total- B | - | - | - | - | - | 0.61 | - | - | - | - | - | 0.61 |
| Total- A + B | - | - | - | - | - | 2.62 | - | - | - | - | - | 2.05 |
| Total Comprehensive Income for the period | (117.31) | (122.27) | (88.44) | (239.58) | (156.43) | (233.28) | (111.14) | (115.54) | (83.54) | (226.68) | (144.40) | (212.80) |
| Paid-up equity share capital (Rs.10 each) | 2,446.06 | 2,446.06 | 2,446.06 | 2,446.06 | 2,446.06 | 2,446.06 | 2,446.06 | 2,446.06 | 2,446.06 | 2,446.06 | 2,446.06 | 2,446.06 |
| Basic Earning Per Share of Rs.10/- each (In Rupees) | (0.48) | (0.50) | (0.36) | (0.98) | (0.64) | (0.95) | (0.45) | (0.49) | (0.34) | (0.93) | (0.61) | (0.87) |
| Diluted Earning Per Share of Rs.10/- each (In Rupees) | (0.48) | (0.50) | (0.36) | (0.98) | (0.64) | (0.95) | (0.45) | (0.49) | (0.34) | (0.93) | (0.61) | (0.87) |

1. The above unaudited financial results were reviewed by the members of the Audit Committee and were approved and taken on record by the Board of Directors at their meeting held on 11th November, 2022.
2. The Statutory auditors have carried out a Limited Review of the financials results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The Company is primarily engaged in a single segment viz. financial services and related activities and therefore the segment reporting is not applicable.
4. In line with the requirements of regulation 47(2) of the listing Regulations, 2015, the results for the quarter and Half Year ended September 30, 2022 are available on the website of BSE Limited & NSE Limited. (URL: www.bseindia.com/corporates), the National Stock Exchange of India Limited (URL: www.nseindia.com/corporates) and on the company's website www.transwarranty.com.
5. Covid-19 outbreak was declared as a global pandemic by World Health Organisation (WHO) on 11 March 2020. Indian authorities have followed an approach of complete lockdown since 24 March 2020 starting with three-week complete lockdown, during which only defined essential services were operating with limited capacity. The lockdown kept on getting extended with gradual and modest relaxations. Financial service has been declared as an essential service and accordingly, the Company has been in operation consistently with minimal permitted staff. Accordingly as of September 30, 2022, based on the facts and circumstances existing as of that date, the Company does not anticipate any material uncertainties which affects its liquidity position and also ability to continue as a going concern. However, the impact assessment of Covid-19 is a continuing process given the uncertainties associated with its nature and duration.
6. The Company is in the process of Right Issue of upto 2,44,60,568 partly paid-up equity shares of face value of ₹ 10 each ("rights equity shares") for cash at a price of ₹ 10 each per rights equity share (the "Issue Price"), aggregating upto ₹ 2446.06 lakhs on a rights basis to the existing equity shareholders of the Company in the ratio of 1(one) rights equity share(s) for every 1(one) fully paid-up equity share(s) held by the existing equity shareholders on the record date, that was on Friday, November 04, 2022 (the "issue"). The issue price for the rights equity shares is ₹ 10 which is 1(one) time the face value of the equity shares. The issue will open on Tuesday, 15th November, 2022 and close on Tuesday, 29th November, 2022.
7. The above financial results have been prepared in accordance with the recognition and measurement principles of Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India and the guidelines issued by SEBI.
8. Figures have been regrouped and rearranged wherever necessary.

For and on behalf of the Board

Place : Mumbai
Date : 11-11-2022

Ramachandran U.
Director & CFO
DIN.00493707

TRANSWARRANTY FINANCE LIMITED

(CIN . L65920MH1994PLC080220)

Regd. Office: 403, Regent Chambers, Nariman Point, Mumbai - 400021.

Tel No. 40010900, Fax No. 40010999, Email. mail@transwarranty.com, Web Site.www.transwarranty.com

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022

| Particulars | STANDALONE | | CONSOLIDATED | |
|---------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | As at 30.09.2022 | As at 30.09.2021 | As at 30.09.2022 | As at 30.09.2021 |
| | Rs. In Lakhs | Rs. In Lakhs | Rs. In Lakhs | Rs. In Lakhs |
| Assets | | | | |
| 1 Financial Assets | | | | |
| Cash and cash equivalents | 8.10 | 54.00 | 678.77 | 917.21 |
| Bank Balance other than (a) above | | | 1,673.75 | 1,573.75 |
| Receivables | | | | |
| (I) Trade Receivables | 552.38 | 548.28 | 1,148.28 | 1,145.88 |
| (II) Other Receivables | - | - | - | - |
| Loans | 2,113.13 | 1,154.36 | 2,925.93 | 1,974.79 |
| Investments | 1,423.45 | 1,464.05 | 15.91 | 5.77 |
| Other Financial assets | 858.13 | 837.40 | 1,648.58 | 1,807.17 |
| | 4,955.19 | 4,058.09 | 8,091.22 | 7,424.57 |
| 2 Non Financial Assets | | | | |
| Inventories | - | 7.23 | - | 7.23 |
| Current Tax assets (Net) | 95.34 | 77.80 | 158.52 | 140.01 |
| Deferred Tax Assets (Net) | 213.53 | 213.53 | 218.66 | 218.66 |
| Property, Plant and Equipment | 803.56 | 822.89 | 858.59 | 887.72 |
| Goodwill | 4.00 | 4.00 | 657.66 | 680.41 |
| Other Intangible assets | 0.08 | 0.17 | 22.83 | 36.10 |
| Other non-financial assets | 427.70 | 422.78 | 489.67 | 486.48 |
| | 1,544.21 | 1,548.40 | 2,405.93 | 2,456.61 |
| TOTAL ASSETS | 6,499.40 | 5,606.49 | 10,497.15 | 9,881.18 |
| Liabilities & Equity | | | | |
| 2 Liabilities | | | | |
| 2.1 Financial Liabilities | | | | |
| Payables | | | | |
| (I) Trade Payables | - | - | - | - |
| (i) total outstanding dues of micro enterprises and small enterprises | - | - | - | - |
| (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | 4.85 | 4.85 | 3,091.60 | 3,432.61 |
| II) Other Payables | - | - | - | - |
| (i) total outstanding dues of micro enterprises and small enterprises | - | - | - | - |
| (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | 43.02 | 35.78 | 45.88 | 37.65 |
| Debt Securities | 411.46 | 380.94 | 611.46 | 580.94 |
| Borrowings (Other than Debt Securities) | 3,865.51 | 2,771.79 | 4,247.96 | 3,125.02 |
| Other financial liabilities | 614.21 | 534.25 | 739.83 | 651.96 |
| | 4,939.05 | 3,727.61 | 8,736.73 | 7,828.18 |
| 2.2 Non-Financial Liabilities | | | | |
| Provisions | 11.70 | 12.09 | 22.45 | 24.85 |
| Deferred tax liabilities (Net) | - | - | - | - |
| Other non-financial liabilities | 34.90 | 36.62 | 89.06 | 84.15 |
| | 46.60 | 48.71 | 111.51 | 109.00 |
| 2.2 Equity | | | | |
| Equity share capital | 2,446.06 | 2,446.06 | 2,446.06 | 2,446.06 |
| Other equity | (932.31) | (615.89) | (1,259.01) | (949.21) |
| Non Controlling Interest | - | - | 461.86 | 447.15 |
| | 1,513.75 | 1,830.17 | 1,648.91 | 1,944.00 |
| Total equity and liabilities | 6,499.40 | 5,606.49 | 10,497.15 | 9,881.18 |

For Transwarranty Finance Limited

Ramachandran U.
Director & CFO
DIN.00493707

Place :- Mumbai
Date :- 11/11/2021

TRANSWARRANTY FINANCE LIMITED

(CIN . L65920MH1994PLC080220)

Regd. Office: 403, Regent Chambers, Nariman Point, Mumbai - 400021.

Tel No. 40010900, Fax No. 40010999, Email. mail@transwarranty.com, Web Site.www.transwarranty.com

Cash Flow Statement for the Half Year ended 30th September, 2022

| Particulars | STANDALONE | | CONSOLIDATED | |
|---------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|
| | For the Half Year ended 30th Sept. 2022 | For the Half Year ended 30th Sept. 2021 | For the Half Year ended 30th Sept. 2022 | For the Half Year ended 30th Sept. 2021 |
| | Rs. In Lakhs | Rs. In Lakhs | Rs. In Lakhs | Rs. In Lakhs |
| I. Cash Flows from Operating Activities: | | | | |
| Net Profit Before Tax and Extraordinary Items | (239.57) | (156.44) | (226.68) | (144.40) |
| <u>Adjustments for:</u> | | | | |
| Depreciation | 11.19 | 10.70 | 24.46 | 28.98 |
| Interest Income | (150.61) | (79.01) | (216.60) | (140.81) |
| Dividend Income | (0.02) | (0.06) | (0.02) | (0.06) |
| Interest Expense | 238.04 | 189.50 | 284.66 | 225.78 |
| (Profit)/Loss on Sale of Investment | - | - | 22.76 | - |
| Reversal of Rent Expenses on Leave Liability | - | - | (7.31) | (7.52) |
| Impairment Allowance | 0.37 | - | 0.94 | 0.50 |
| | | | | |
| <u>Adjustments for Changes in Working Capital:</u> | | | | |
| (Increase) / Decrease in Trade and other Receivables | (6.63) | 2.39 | 22.10 | (122.04) |
| Increase / (Decrease) in Trade & Other Payables | 7.12 | 7.40 | (122.95) | 1,105.89 |
| (Increase)/decrease in loans | (349.81) | 718.25 | (349.52) | 718.02 |
| (Increase)/decrease in other financial assets | - | 26.72 | (110.89) | 5.31 |
| (Increase)/decrease in other non-financial assets | (0.22) | (0.30) | 25.13 | 15.01 |
| Increase / (Decrease) in other financial Liabilities | (216.65) | 205.67 | (186.27) | 72.08 |
| Increase/(decrease) in provisions | - | - | 1.88 | 2.03 |
| Increase / (Decrease) in non- financial Liabilities | (4.82) | (2.08) | (2.35) | 6.74 |
| | | | | |
| Cash inflow from interest on loans | 143.60 | 42.65 | 192.62 | 122.40 |
| Income tax paid (net of refunds) | (7.62) | (10.21) | (4.02) | (15.54) |
| | | | | |
| Net Cash Flows from Operating Activities | (575.63) | 955.18 | (652.07) | 1,872.37 |
| | | | | |
| II. Cash Flows from Investing Activities: | | | | |
| Dividend Income | 0.02 | 0.06 | 0.02 | 0.06 |
| (Purchase) / Sale of Investment | 48.89 | (0.32) | (1.63) | (0.32) |
| Purchase of Property Plant and Equipment | (1.12) | 0.00 | (2.69) | (2.30) |
| (Increase) / Decrease in Deposits | - | - | (90.00) | (750.00) |
| | | | | |
| Net Cash Flows from Investing Activities | 47.79 | (0.26) | (94.30) | (752.56) |
| | | | | |
| III. Cash Flows from Financing Activities: | | | | |
| Borrowings other than debt securities issued/ (Redeemed) (net) | 610.03 | (682.97) | 406.77 | (884.85) |
| Debt securities issued/ (Redeemed) (net) | (20.77) | 101.89 | 179.24 | 301.89 |
| Finance cost paid | (62.32) | (336.29) | (107.74) | (237.05) |
| Net Cash Flows from Financing Activities | 526.94 | (917.37) | 478.27 | (820.02) |
| | | | | |
| Net Increase or (Decrease) in Cash and Cash Equivalents (I + II + III) | (0.89) | 37.56 | (268.09) | 299.80 |
| - Add: Cash and Cash Equivalents at Beginning of the year (<i>Refer Note</i>) | 8.99 | 16.44 | 946.86 | 617.41 |
| Cash and Cash Equivalents at End of the Quarter | 8.10 | 54.00 | 678.77 | 917.21 |
| | | | | |
| Note: | | | | |
| Cash and Cash Equivalents | | | | |
| - Cash in Hand | 3.50 | 16.45 | 7.10 | 20.33 |
| - Balances with Banks | | | | |
| - In Current Accounts | 4.60 | 37.55 | 671.67 | 896.88 |
| | | | | |
| Total | 8.10 | 54.00 | 678.77 | 917.21 |

For Transwarranty Finance Limited

U.Ramachandran
Director & CFO
DIN No. 00493707

Place :- Mumbai
Date :- 11/11/2022