

# SOM DISTILLERIES AND BREWERIES LIMITED

**Registered Office:** I-A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi - 110029  
Phone: +91-11-26169909, 26169712 Fax: +91-11-26195897

**Corporate Office:** SOM House, 23, Zone II, M.P. Nagar, Bhopal, Madhya Pradesh – 462011  
Phone: +91-755-4278827, 4271271 Fax: +91-755-2557470

**Email :** [compliance@somindia.com](mailto:compliance@somindia.com) **Website:** [www.somindia.com](http://www.somindia.com)

CIN : L74899DL1993PLC052787

(BSE : 507514, NSE : SDBL)



**SDBL/BSE/NSE/2022**

**20.10.2022**

**To**

The Manager, Listing Department, <b>NATIONAL STOCK EXCHANGE OF INDIA LIMITED</b> 'Exchange Plaza' C-1, Block G, Bandra-Kurla Complex, Bandra (E), Mumbai-400 051. <a href="mailto:cmlist@nse.co.in">cmlist@nse.co.in</a> <u>Security ID: SDBL</u>	Dy. General Manager, Department of Corporate Services, <b>BSE LIMITED,</b>  First Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001. <a href="mailto:corp.compliance@bseindia.com">corp.compliance@bseindia.com</a> <u>Security ID: 507514</u>
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**SUB: OUTCOME OF THE MEETING OF THE BOARD OF DIRECTORS OF COMPANY HELD TODAY I.E. OCTOBER 20, 2022**

Dear Sir/Madam,

Pursuant to Regulation 30 (read with Schedule III - Part A), Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, kindly take note that the Board of Directors of the Company, in its meeting held today i.e. on Thursday, October 20, 2022, have inter alia considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September, 2022 along with Limited Review Report thereon. The same was approved by the Audit Committee in its meeting held prior to this meeting.

The said meeting commenced at 4:15 P.M. and concluded at 07:30 P.M.

Please find enclosed herewith a copy of the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September, 2022 along with Limited Review Report thereon issued by the Statutory Auditors of the company.

The same is also available on the Company's website i.e. [www.somindia.com](http://www.somindia.com).

This is for your information and records please.

**For Som Distilleries & Breweries Limited**

  
**Om Prakash**  
Company Secretary & Compliance Officer

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

Review Report to  
**The Board of Directors**  
**Som Distilleries & Breweries Limited,**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SOM DISTILLERIES & BREWERIES LIMITED** (the "Company") for the quarter ended **30<sup>th</sup> September, 2022** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (the Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The company's Management is responsible for the preparation of the statement in accordance with their cognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The statement has been approved by the company's board of directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with 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 Accountant of India ("ICAI"). 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 person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing as issued by the ICAI and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of Companies Act,





2013, as amended , read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For AKB Jain & Co**  
**Chartered Accountants**  
**FRN: 003904C**



**RAHUL DEWANI**  
**(Partner)**  
**M.No:435066**



**UDIN: 22435066BAMCWJ2738**

**Place: Bhopal**  
**Date: 20.10.2022**



**SOM DISTILLERIES AND BREWERIES LIMITED**  
Corporate office- 23, Zone - II, M.P. Nagar, Bhopal - 462011 India  
Ph. 0755- 4271271, 4271369

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED  
30<sup>th</sup> SEPTEMBER, 2022**

		(Rs. In Lacs)				
Particulars	Quarter ended			Year to date ended		Year Ended
	3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous year	current period ended	previous period ended	Previous year ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations (Incl State Excise Duties)	9,354.91	18,525.42	6,842.88	27,880.33	10,315.96	25,053.25
II Other Income	699.07	608.20	145.53	1,307.27	221.50	895.48
III Total Income (I+II)	10,053.98	19,133.62	6,988.41	29,187.60	10,537.46	25,948.73
<b>Expenses</b>						
a Cost of Materials Consumed	6,174.23	8,540.08	2,700.17	14,714.31	4,475.42	13,383.65
b Purchases of stock-in-trade	-	-	67.12	-	115.26	137.36
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(597.47)	1,077.27	344.44	479.80	(118.68)	(848.95)
d Excise Duty	1,177.92	2,058.29	1,669.17	3,236.21	2,415.31	4,632.50
e Employee Benefits Expenses	334.17	303.21	284.44	637.38	560.39	1,145.55
f Finance Costs	246.30	194.81	222.88	441.11	476.45	921.19
g Depreciation and Amortisations	227.87	225.00	226.27	452.87	450.84	898.30
h Other Expenses	2,073.13	4,902.40	1,670.99	6,975.53	3,142.30	6,779.73
IV Total Expenses	9,636.15	17,301.06	7,185.48	26,937.21	11,517.29	27,049.33
V Profit/(Loss) before exceptional items and tax (III-IV)	417.83	1,832.56	(197.07)	2,250.39	(979.83)	(1,100.60)
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before tax (V-VI)	417.83	1,832.56	(197.07)	2,250.39	(979.83)	(1,100.60)
VIII Tax Expense	224.55	246.71	0.03	471.26	0.03	(3.36)
IX Profit/(Loss) for the Period (VII-VIII)	193.28	1,585.85	(197.10)	1,779.13	(979.86)	(1,097.24)
X Other Comprehensive Income	-	-	-	-	-	14.08
XI Total Comprehensive income for the Period (IX-X)	193.28	1,585.85	(197.10)	1,779.13	(979.86)	(1,083.16)
<b>Earnings Per Equity Share (Face Value of Rs. 5/- each)</b>						
1 Basic (in Rs.)	0.28	2.27	(0.30)	2.54	(1.51)	(1.62)
2 Diluted (in Rs.)	0.27	2.27	(0.30)	2.53	(1.51)	(1.62)

**NOTES :-**

- Unaudited financial results for the quarter/half year ended 30th September 2022 reviewed by the audit committee were taken on record at the board meeting held on 20th October, 2022.
- The company is engaged in the business of manufacturing of alcoholic beverages. There are no reportable segments other than alcoholic beverages, which singly or in the aggregate qualify for separate disclosure as per provision of the relevant Ind AS 108 "Operating Segments".
- Previous period figures have been regrouped and or reclassified, wherever necessary.
- Shareholders are requested to intimate change of address, if any.

Dated: 20.10.2022  
Place: Bhopal



*N K Sethi*  
Nakul K Sethi  
Executive Director

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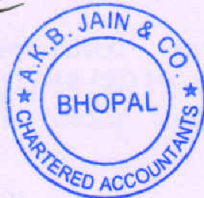
**SOM DISTILLERIES AND BREWERIES LIMITED**

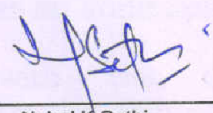
**Unaudited Standalone Cash Flow Statement for the Half Year ended 30th September, 2022**

(Rs. in Lacs)

Particulars	Half year ended 30.09.2022	Year ended 31.03.2022
<b>Cash flow from operating activities</b>		
Profit before Tax	2250.39	(1100.60)
<b>Adjustments for</b>		
Depreciation on continuing operations	452.87	898.30
Interest Expense	441.11	921.19
Profit on sale of Fixed Assets	0.00	(0.73)
Loss on sale of Fixed Assets	0.00	50.82
<b>Operating profit before working capital changes</b>	<b>3144.37</b>	<b>768.98</b>
<b>Movements in working capital:</b>		
Decrease/(increase) in inventories	(415.18)	(424.07)
Decrease/(increase) in trade receivables	1217.40	2132.39
Decrease/(increase) in short term loans	(2226.50)	2354.32
Decrease/(increase) in other current assets	(1151.51)	269.83
Decrease/(increase) in other current tax (net)	(3.59)	345.46
Increase/(decrease) in trade payables	800.40	(2799.84)
Increase/(decrease) in other current financial liabilities	(1117.74)	(1756.02)
Increase/(decrease) in other current liabilities	2327.91	(311.81)
Increase/(decrease) in short term provisions	(0.70)	(29.97)
<b>Cash generated from/(used in) operations</b>	<b>2574.86</b>	<b>549.27</b>
Direct Taxes Paid (net of refunds)	(393.19)	(307.85)
<b>Net Cash flow from/ (used in) operating activities (A)</b>	<b>2181.68</b>	<b>241.42</b>
<b>Cash flow from Investing activities</b>		
Purchase of fixed assets	(52.62)	(143.42)
Proceeds from sale of fixed assets	0.00	14.46
Decrease/(increase) in long term loans	-	0.00
Change Capital work in progress	(130.31)	
Decrease/(increase) in non current assets	(868.27)	52.41
Decrease/(increase) in long term financial assets	3.47	50.75
<b>Net Cash flow from/ (used in) Investing activities (B)</b>	<b>(1047.73)</b>	<b>(25.80)</b>
<b>Cash flow from Financing activities</b>		
Borrowings	(993.28)	(1104.00)
Increase/(decrease) in other long term liabilities	(9.50)	4.20
Proceeds from right share issue		1749.67
Proceeds from issue of share warrants	680.00	
Interest paid	(441.11)	(921.19)
Dividend paid	-	(10.88)
Dividend distribution tax	-	(62.64)
<b>Net Cash flow from/ (used in) Financing activities (C)</b>	<b>(763.89)</b>	<b>(344.84)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>370.06</b>	<b>(129.22)</b>
Cash and cash equivalents at the beginning of the year	706.45	835.67
<b>Cash and cash equivalents at the end of the year</b>	<b>1076.51</b>	<b>706.45</b>
<b>Compenents of cash and cash equivalents</b>		
Cash in hand	1.97	12.18
With Banks - in current account	79.43	210.92
With Banks - in deposit account	995.10	483.35
<b>Total Cash and cash equivalents</b>	<b>1076.51</b>	<b>706.45</b>

Dated: 20.10.2022  
Place: Bhopal



  
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 Nakul K Sethi  
 Executive Director



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

Review Report to  
**The Board of Directors**  
**Som Distilleries & Breweries Limited,**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **SOM DISTILLERIES & BREWERIES LIMITED** (the "Holding Company") and its subsidiaries (the holding company and its subsidiaries together referred to as "the group") for the quarter ended **30<sup>th</sup> September, 2022** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (the Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding company's management is responsible for the preparation of the statement in accordance with therecognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The statement has been approved by the holding company's board of directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with 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 Accountant of India ("ICAI"). 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 person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing as issued by the ICAI and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

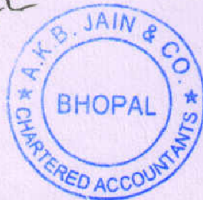




4. The statement includes the results of the holding company and its following wholly owned subsidiaries:
- (i) WOODPECKER DISTILLERIES & BREWERIES PRIVATE LIMITED
  - (ii) SOM DISTILLERIES AND BREWERIES ODISHA PRIVATE LIMITED
5. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of Companies Act, 2013, as amended , read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For AKB Jain & Co**  
**Chartered Accountants**  
**FRN: 003904C**

**RAHUL DEWANI**  
**(Partner)**  
**M.No:435066**



**UDIN: 22435066BAMDJG4523**

**Place: Bhopal**  
**Date: 20.10.2022**



**SOM DISTILLERIES & BREWERIES LIMITED**  
Corporate office- 23, Zone - II, M.P. Nagar, Bhopal - 462011 India.  
Ph. 0755- 4271271, 4271369

**Statement of Standalone/Consolidated Assets & Liabilities as at 30th September, 2022**

(Rs. in Lacs)

Particulars	Standalone		Consolidated	
	As at	As at	As at	As at
	30.09.2022	31.03.2022	30.09.2022	31.03.2022
	Unaudited	Audited	Unaudited	Audited
<b>ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, plant and equipment	19,381.86	19,770.39	39,743.94	40,522.79
(b) Capital work-in-progress	130.31	-	142.98	-
(c) Other Intangible assets	50.16	61.87	50.16	61.87
(d) Intangible assets under development	-	-	-	-
(e) Investments	7,601.00	7,601.00	-	-
(f) Financial assets				
(i) Loans	7,191.92	7,191.92	-	-
(ii) Other Financial Assets	1,380.22	1,383.69	1,578.22	1,541.14
(g) Other non current Assets	1,659.71	791.45	3,402.97	969.54
<b>(2) Current assets</b>				
(a) Inventories	4,885.73	4,470.55	8,448.53	8,451.84
(b) Financial assets				
(i) Trade receivables	4,938.59	6,155.98	10,318.58	11,579.40
(ii) Cash and cash equivalents	1,076.51	706.45	1,318.33	948.83
(iii) Loans	2,226.50	-	726.81	143.90
(c) Current tax assets(net)	149.77	146.18	273.90	230.11
(d) Other current assets	4,678.87	3,527.37	6,360.03	5,489.81
<b>TOTAL ASSETS</b>	<b>55,351.15</b>	<b>51,806.85</b>	<b>72,364.44</b>	<b>69,939.23</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
(a) Equity share capital	3,499.34	3,499.34	3,499.34	3,499.34
(b) Other equity	30,045.11	27,585.98	29,528.63	25,457.93
<b>Liabilities</b>				
<b>(1) Non-current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	6,186.11	7,179.39	9,567.46	11,119.15
(ii) Other	287.86	297.36	634.41	473.91
(b) Deferred tax liabilities (Net)	382.21	304.14	162.48	106.89
<b>(2) Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	4,574.12	4,368.35	8,029.33	8,612.69
(ii) Trade payables	3,311.01	2,510.60	6,598.75	6,933.04
(iii) Other financial liabilities	4,313.44	5,431.18	11,292.88	12,620.88
(b) Other current liabilities	2,716.18	594.03	2,932.29	1,013.60
(c) Provisions	35.77	36.48	118.87	101.80
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>55,351.15</b>	<b>51,806.85</b>	<b>72,364.44</b>	<b>69,939.23</b>

**NOTES :-**

1 Unaudited financial results for the quarter/half year ended 30th September 2022 reviewed by the audit committee were taken on record at the board meeting held on 20th October, 2022.

2

The company is engaged in the business of manufacturing of alcoholic beverages. There are no reportable segments other than alcoholic beverages, which singly or in the aggregate qualify for separate disclosure as per provision of the relevant Ind AS 108 "Operating Segments".

3 Previous period figures have been regrouped and or reclassified, wherever necessary.

4 Shareholders are requested to intimate change of address, if any.

Dated: 20.10.2022

Place: Bhopal

*[Handwritten Signature]*



*[Handwritten Signature]*  
Nakul K Sethi  
Executive Director

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Ph. 0755- 4271271, 4271369

**STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER/HALF YEAR ENDED**  
**30<sup>th</sup> SEPTEMBER, 2022**

		(Rs. In Lacs)					
		Quarter ended			Year to date ended		Year Ended
		3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous year	current period ended	previous period ended	Previous year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	26,776.81	43,768.05	13,371.11	70,544.86	23,269.00	65,380.61
II	Other Income	134.43	178.72	87.00	313.15	141.47	289.73
III	<b>Total Income (I+II)</b>	<b>26,911.24</b>	<b>43,946.77</b>	<b>13,458.11</b>	<b>70,858.01</b>	<b>23,410.47</b>	<b>65,650.34</b>
	<b>Expenses</b>						
a	Cost of Materials Consumed	9,312.41	12,973.27	3,752.02	22,285.68	6,395.77	21,331.83
b	Purchases of stock-in-trade	-	-	-	-	-	257.62
c	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(602.60)	1,473.66	498.35	871.06	436.27	(851.81)
d	Excise Duty	12,125.15	18,337.91	5,625.74	30,463.06	10,513.42	29,104.52
e	Employee Benefits Expenses	671.52	584.91	521.45	1,256.43	1,037.74	2,169.85
f	Finance Costs	404.48	352.41	377.45	756.89	777.47	1,535.45
g	Depreciation and Amortisations	429.43	424.14	422.92	853.57	842.27	1,677.77
h	Other Expenses	3,543.89	6,987.95	2,509.83	10,531.84	4,917.77	11,679.38
IV	<b>Total Expenses</b>	<b>25,884.28</b>	<b>41,134.25</b>	<b>13,707.76</b>	<b>67,018.53</b>	<b>24,920.73</b>	<b>66,904.61</b>
V	Profit/(Loss) before exceptional items and tax (III-IV)	1,026.96	2,812.52	(249.65)	3,839.48	(1,510.26)	(1,254.27)
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>1,026.96</b>	<b>2,812.52</b>	<b>(249.65)</b>	<b>3,839.48</b>	<b>(1,510.26)</b>	<b>(1,254.27)</b>
VIII	Tax Expense	202.07	246.71	0.03	448.78	0.03	(270.27)
IX	<b>Profit/(Loss) for the Period (VII-VIII)</b>	<b>824.89</b>	<b>2,565.81</b>	<b>(249.68)</b>	<b>3,390.70</b>	<b>(1,510.28)</b>	<b>(984.00)</b>
X	Other Comprehensive Income	-	-	-	-	-	11.02
XI	<b>Total Comprehensive income for the Period (IX-X)</b>	<b>824.89</b>	<b>2,565.81</b>	<b>(249.68)</b>	<b>3,390.70</b>	<b>(1,510.28)</b>	<b>(972.98)</b>
XII	<b>Earnings Per Equity Share (Face Value of Rs. 5/- each)</b>						
1	Basic (in Rs.)	1.18	3.67	(0.38)	4.84	(2.32)	(1.45)
2	Diluted (in Rs.)	1.17	3.67	(0.38)	4.82	(2.32)	(1.45)

**NOTES :-**

- 1 Unaudited financial results for the quarter/half year ended 30th September 2022 reviewed by the audit committee were taken on record at the board meeting held on 20th October, 2022.
- 2 The company is engaged in the business of manufacturing of alcoholic beverages. There are no reportable segments other than alcoholic beverages, which singly or in the aggregate qualify for separate disclosure as per provision of the relevant Ind AS 108 "Operating Segments".
- 3 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 4 Shareholders are requested to intimate change of address, if any.

Dated: 20.10.2022  
Place: Bhopal



*(Signature)*  
Nakul K Sethi  
Executive Director

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**SOM DISTILLERIES AND BREWERIES LIMITED**

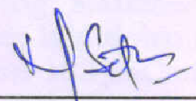
**Unaudited Consolidated Cash Flow Statement for the Half Year ended 30th September, 2022**

(Rs. in Lacs)

Particulars	Half year ended 30.09.2022	Year ended 31.03.2022
<b>Cash flow from operating activities</b>		
Profit before Tax	3839.48	(1254.27)
<b>Adjustments for</b>		
Depreciation on continuing operations	853.57	1677.77
Interest Expense	756.89	1535.45
Profit on sale of Fixed Assets	0.00	(0.73)
Loss on sale of Fixed Assets	0.00	50.82
<b>Operating profit before working capital changes</b>	<b>5449.94</b>	<b>2009.04</b>
<b>Movements in working capital:</b>		
Decrease/(increase) in inventories	3.31	(1607.64)
Decrease/(increase) in trade receivables	1260.82	1570.32
Decrease/(increase) in short term loans	(582.91)	3137.11
Decrease/(increase) in other current tax assets(net)	(43.79)	320.60
Decrease/(increase) in other current assets	(870.21)	(699.12)
Increase/(decrease) in trade payables	(334.29)	(1997.42)
Increase/(decrease) in other current financial liabilities	(1328.00)	(1767.66)
Increase/(decrease) in other current liabilities	1335.33	955.92
Increase/(decrease) in short term provisions	17.07	(585.35)
<b>Cash generated from/(used in) operations</b>	<b>4907.27</b>	<b>1335.80</b>
Direct Taxes Paid (net of refunds)	(393.19)	(307.85)
<b>Net Cash flow from/ (used in) operating activities (A)</b>	<b>4514.09</b>	<b>1027.95</b>
<b>Cash flow from Investing activities</b>		
Purchase of fixed assets	(63.02)	(680.49)
Change Capital work in progress	(142.98)	
Proceeds from sale of fixed assets	0.00	14.46
Increase/(decrease) in non current assets	(2433.43)	(5.94)
Decrease/(increase) in long term loans	0.00	0.00
Decrease/(increase) in long term financial assets	(37.08)	69.52
<b>Net Cash flow from/ (used in) Investing activities (B)</b>	<b>(2676.51)</b>	<b>(602.45)</b>
<b>Cash flow from Financing activities</b>		
Borrowings	(1551.69)	(1191.91)
Increase/(decrease) in other long term liabilities	160.50	127.75
Proceeds from right share issue		1749.67
Proceeds from issue of share warrants	680.00	
Interest paid	(756.89)	(1535.45)
Dividend paid	-	(10.88)
Dividend distribution tax	-	(62.64)
<b>Net Cash flow from/ (used in) Financing activities (C)</b>	<b>(1468.08)</b>	<b>(923.46)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>369.50</b>	<b>(497.96)</b>
Cash and cash equivalents at the beginning of the year	948.83	1446.79
<b>Cash and cash equivalents at the end of the year</b>	<b>1318.33</b>	<b>948.83</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	47.88	40.48
With Banks - in current account	87.37	237.02
With Banks - in deposit account	1183.08	671.33
<b>Total Cash and cash equivalents</b>	<b>1318.33</b>	<b>948.83</b>

Dated: 20.10.2022  
Place: Bhopal



  
 Naku K Sethi  
 Executive Director