



Genus Paper & Boards Ltd

(A Kailash Group Company)

CIN No : L21098UP2012PLC048300 PAN NO-AAECG5483A



November 14, 2022

BSE Limited

(Corporate Relationship Department),
1st Floor, P.J. Towers,
Dalal Street, Fort,
Mumbai – 400001

Fax No.: 022-22723719 / 22723121 / 22722039

E-mail: corp.compliance@bseindia.com

Scrip Code : 538961

National Stock Exchange of India Ltd.

(Listing & Corporate Communications),
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051.

Fax No: (022) 26598237 / 38

E-mail: cc_nse@nse.co.in

Symbol : GENUSPAPER

Dear Sir/Madam,

Sub: Outcome of Board Meeting - Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2022

This is to inform that the Board of Directors of the Company at its meeting held on today i.e. November 14, 2022 (commenced at 03.00 PM and concluded at 04:10 PM), inter alia, has:-

1. approved and taken on record the unaudited standalone and consolidated financial results for the quarter and half year ended September 30, 2022;

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Regulations"), we enclose herewith the said Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2022 along with the Limited Review Report of the Auditors, thereon.

The said results may be accessed on the Company's website i.e. www.genuspaper.com.

We request to kindly take the same on record.

Thanking You!

Yours truly

For **Genus Paper & Boards Limited**

ANUJ
AHLUWALIA

Anuj Ahluwalia
Company Secretary

Encl: A/a



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Genus Paper & Boards Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Genus Paper & Boards Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Genus Paper & Boards Limited** (the "Company") for the quarter and six months period ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition 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. 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 the Standard on Review Engagements (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D Khanna and Associates
Chartered Accountants
FRN: 012917N



[Deepak Khanna]
Partner
M. No. 092140
UDIN: 22092140BDBJVK4877
Date: 14th November, 2022
Place: Jaipur



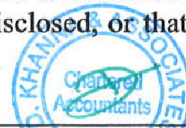
Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Genus Paper & Boards Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Genus Paper & Boards Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Genus Paper & Boards Limited** (the "Holding Company"), its one wholly owned subsidiary (the Holding Company and its subsidiary, together referred to as the "Group") for the quarter and six months period ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (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 the recognition 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 the Standard on Review Engagements (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a. Genus Paper & Boards Limited (Parent Company);
 - b. Genus Paper and Coke Limited (Wholly Owned Subsidiary)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.





6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information, in respect of:
- One Wholly Owned subsidiaries, whose unaudited interim financial results reflect total assets of Rs. 8747.59 Lakhs as at September 30, 2022, total revenues of Rs. 513.09 and Rs. 2669.82, total net Profit of Rs. 52.92 Lakhs and Rs. 602.60 Lakhs and total comprehensive income of Rs. 39.60 Lakhs and Rs. 450.94 Lakhs for the quarter ended September 30, 2022 and the six months period ended on that date respectively, and net cash inflow/(outflow) of Rs. (1103.98) for the period April 01, 2022 to September 30, 2022, as considered in the Statement which have been reviewed by us.
7. The independent auditor's review report on the financial statements and other financial information of this entity has been issued by us and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on our review report and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to consolidated financial statement.

For D Khanna and Associates
Chartered Accountants
FRN: 012917N



[Deepak Khanna]
Partner
M. No. 092140
UDIN: 22092140BDBKIH7291
Date: 14th November, 2022
Place: Jaipur

Statement of Standalone unaudited Financial Results for the quarter and half year ended September 30, 2022

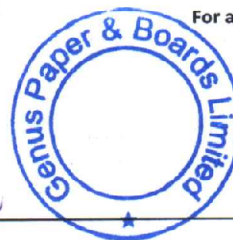
S. No	Particulars	Quarter ended			Half year ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a)	Revenue from operations	17,628.33	15,766.11	11,471.34	33,394.44	19,953.21	43,989.29
b)	Other income	1.47	-	-	1.47	-	-
	Total Income	17,629.80	15,766.11	11,471.34	33,395.91	19,953.21	43,989.29
2	Expenses						
a)	Cost of materials consumed	13,263.79	12,966.10	8,507.92	26,229.88	14,447.63	33,059.34
b)	(Increase)/decrease in inventories of finished goods and W.I.P	472.96	(965.98)	360.78	(493.02)	206.11	(433.17)
c)	Employee benefits expense	539.88	525.06	365.61	1,064.94	701.93	1,500.48
d)	Other expenses	3,789.29	2,406.71	2,179.98	6,195.99	3,674.15	7,636.86
e)	Finance costs (net)	183.19	193.17	74.42	376.36	174.81	279.33
f)	Depreciation and amortisation expenses	620.53	555.64	317.00	1,176.16	635.00	1,334.52
	Total Expenses	18,869.63	15,680.68	11,805.70	34,550.31	19,839.62	43,377.36
3	Profit before tax (1-2)	(1,239.83)	85.43	(334.36)	(1,154.40)	113.59	611.93
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3+4)	(1,239.83)	85.43	(334.36)	(1,154.40)	113.59	611.93
6	Tax Expense						
	-Current Tax	-	-	(56.90)	-	85.60	-
	-Earlier Year Tax	-	-	-	-	-	16.65
	-Deferred Tax	(54.36)	16.20	(26.82)	(38.15)	(50.18)	(236.14)
	Total Tax expense	(54.36)	16.20	(83.72)	(38.15)	35.42	(219.49)
7	Profit after tax for the period (5-6)	(1,185.48)	69.23	(250.65)	(1,116.25)	78.16	831.42
8	Other comprehensive income (net of tax)	-	-	-	-	-	252.77
9	Total Comprehensive Income (7+8)	(1,185.48)	69.23	(250.65)	(1,116.25)	78.16	1,084.19
10	Paid-up equity share capital (Face Value Re. 1/-each)	2571.26	2571.26	2571.26	2571.26	2571.26	2571.26
11	Earnings Per Share (EPS) (of Re. 1/- each) (Not Annualised*):						
	- Basic & diluted	(0.46)	0.03	(0.10)	(0.43)	0.03	0.32

* EPS is not annualised for the quarter ended results.

NOTES :-

- The above unaudited standalone financial results of Genus Paper & Boards Limited ("the Company") have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their meeting held on November 14th, 2022. Limited review of these results as required under Regulation 33 of SEBI (LODR) Regulations, 2015, has been completed by the statutory auditors of the Company. The Statutory Auditor has issued an unqualified review report thereon.
- The Above unaudited standalone financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) prescribed under section 133 of The Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- Segment information is presented in the consolidated financial results as permitted under IND-AS 108 "Operating Segments".
- Unaudited Standalone Statement of assets and liabilities and statement of cash flows are presented in Annexure-1 and Annexure-2 respectively.
- Previous year/period figures has been regrouped/reclassified, Wherever necessary to conform to those current year Classification.

Place : Moradabad
Date: November 14th, 2022



For and on behalf of the Board of Directors

Himanshu Agarwal
Himanshu Agarwal
Whole Time Director
DIN-00065185

Statement of Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2022

S. No	Particulars	Quarter ended			Half year ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a)	Revenue from operations	17,746.34	17,920.60	14,535.36	35,666.93	23,680.07	58,235.46
b)	Other income	1.47	-	-	1.47	-	0.23
c)	Finance Income	0.13	2.25	4.40	2.37	4.84	8.77
	Total Income	17,747.93	17,922.84	14,539.76	35,670.78	23,684.91	58,244.47
2	Expenses						
a)	Cost of materials consumed	13,949.94	13,284.16	11,023.68	27,234.09	17,611.88	44,204.89
b)	(Increase)/decrease in inventories of finished goods and W.I.P	-464.15	40.36	(59.61)	(423.79)	(423.98)	(1,686.73)
c)	Employee benefits expense	583.47	572.47	451.64	1,155.95	814.44	1,766.90
d)	Other expenses	3,904.57	2,511.34	2,442.44	6,415.91	4,034.78	8,796.06
e)	Finance costs (net)	275.51	259.79	255.00	535.30	442.77	648.36
f)	Depreciation and amortisation expenses	685.50	619.62	382.47	1,305.11	741.88	1,568.10
	Total Expenses	18,934.85	17,287.73	14,495.61	36,222.58	23,221.76	55,297.59
3	Profit before tax (1-2)	(1,186.91)	635.11	44.15	(551.80)	463.15	2,946.88
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3+4)	(1,186.91)	635.11	44.15	(551.80)	463.15	2,946.88
6	Tax Expense						
	-Current Tax	(4.10)	120.68	(20.40)	116.58	122.10	490.80
	-Earlier Year Tax	-	-	-	-	-	16.65
	-Deferred Tax	(36.94)	33.87	(26.82)	(3.07)	(50.18)	(139.27)
	Total Tax expense	(41.04)	154.54	(47.22)	113.51	71.92	368.17
7	Profit after tax for the period (5-6)	(1,145.88)	480.56	91.36	(665.31)	391.22	2,578.71
8	Other comprehensive income (net of tax)	-	-	-	-	-	126.18
9	Total Comprehensive Income (7+8)	(1,145.88)	480.56	91.36	(665.31)	391.22	2,704.89
10	Paid-up equity share capital (Face Value Re. 1/-each)	2571.26	2571.26	2571.26	2571.26	2571.26	2571.26
11	Earnings Per Share (EPS) (of Re. 1/- each) (Not Annualised*):						
	- Basic & diluted	(0.45)	0.19	0.04	(0.26)	0.15	1.00

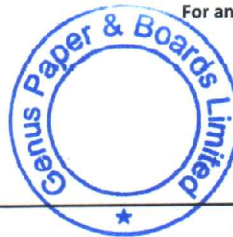
* EPS is not annualised for the quarter ended results.

NOTES :-

- The above unaudited consolidated financial results of Genus Paper & Boards Limited ("the Company") have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their meeting held on November 14th, 2022. Limited review of these results as required under Regulation 33 of SEBI (LODR) Regulations, 2015, has been completed by the statutory auditors of the Company. The Statutory Auditor has issued an unqualified review report thereon.
- The Above unaudited consolidated financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) prescribed under section 133 of The Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- Segment information is presented in the consolidated financial results as permitted under IND-AS 108 "Operating Segments".
- Unaudited Consolidated Statement of assets and liabilities and statement of cash flows are presented in Annexure-1 and Annexure-2 respectively.

For and on behalf of the Board of Directors

Place : Moradabad
Date: November 14th, 2022




Himanshu Agarwal
Whole Time Director
DIN-00065185

5 **Segment Reporting**

(Rs. in Lakhs, Unless Otherwise Stated)

Particulars	Quarter ended			Half year ended		Year Ended
	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
- Kraft Paper Business	17,629.80	15,766.11	11,471.34	33,395.91	19,953.21	43,989.29
- Coke Business	118.14	2,156.73	3,068.42	2,274.87	3,731.70	14,255.17
- Strategic Investment Activity		-	7.93	-	13.62	90.84
	17,747.94	17,922.84	14,547.69	35,670.78	23,698.53	58,335.31
Add Un-allocable Income	-	-	-	-	-	-
Total Income	17,747.94	17,922.84	14,547.69	35,670.78	23,698.53	58,335.31
Segment Result						
- Kraft Paper Business	(1,054.86)	280.27	(266.47)	(774.60)	277.69	806.40
- Coke Business	145.25	616.30	559.08	761.55	617.51	2,703.99
- Strategic Investment Activity	(1.78)	(1.67)	6.54	(3.45)	10.72	84.85
	(911.39)	894.90	299.15	(16.50)	905.92	3,595.24
Less: Un-allocable Expense/(Income)						
Less : Finance Cost	275.51	259.79	255.00	535.30	442.77	648.36
Profit/ (Loss) before Tax	(1,186.90)	635.11	44.15	(551.80)	463.15	2,946.88

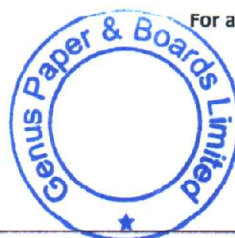
Segment assets	As at			
	30-Sep-22	30-Jun-22	31-Mar-22	30-Sep-21
- Kraft Paper Business	77,559.88	70,625.25	66,353.25	52,558.16
- Coke Business	6,539.59	7,109.85	6,546.42	6,872.54
- Strategic Investment Activity	6,487.87	6,487.87	6,487.87	7,740.49
- Un-allocated			-	
Total Segment Assets	90,587.34	84,222.97	79,387.54	67,171.19
Segment Liabilities				
- Kraft Paper Business	83,417.08	76,482.45	72,210.45	59,889.64
- Coke Business	6,539.59	7,109.85	6,546.42	6,872.54
- Strategic Investment Activity	630.67	630.67	630.67	409.01
- Un-allocated			-	
Total Segment Liabilities	90,587.34	84,222.97	79,387.54	67,171.19

Note:

The Group has made significant strategic Investments in the past and has undertaken the said activity in a focused and organised manner. Effective April 01, 2020, the Board of Directors of the company has decided to recognize the ' Strategic Investment Division' as a separate business division of the company with a dedicated team reporting directly to the senior management. Consequently, the Chief Operating Decision Maker (CODM) reviews the business as two operating segments in standalone financial statement namely 'Kraft Paper business' and 'Strategic Investment Activity' and one operating segment namely, 'coke business' in wholly owned subsidiary in consolidated financial statement. In accordance with the core principles of Ind AS 108 "Operating Segments", these have been considered as reportable segments of the company.

6 Previous year/period figures has been regrouped/reclassified, Wherever necessary to conform to those current year Classification.

Place : Moradabad
Date: November 14th, 2022



For and on behalf of the Board of Directors


Himanshu Agarwal
Whole Time Director
DIN-00065185

Particulars	Standalone		Consolidated	
	As at 30-Sep-2022 (Unaudited)	As at 31-Mar-2022 (Audited)	As at 30-Sep-2022 (Unaudited)	As at 31-Mar-2022 (Audited)
Assets				
Non-current assets				
Property, plant and equipment	38,351.99	35,434.46	42,573.57	39,756.54
Capital work-in-progress	8,590.50	5,835.71	8,590.50	5,838.88
Financial Assets				
Investments	7,658.07	7,658.07	6,487.87	6,487.87
Loans	-	6.07	-	6.07
Non-financial assets	1,208.00	1,208.00	-	-
Deferred Tax Assets (net)	4,005.41	3,967.25	3,917.07	3,914.00
Other Non Current Assets	30.00	6.50	35.46	12.81
Total non-current assets	59,843.97	54,116.06	61,604.47	56,016.17
Current assets				
Inventories	12,182.30	7,019.28	13,418.00	8,876.34
Financial assets				
Loans	40.47	35.03	40.47	35.03
Trade Receivables	6,272.53	5,290.70	6,598.80	6,101.18
Cash and cash equivalents	24.47	219.15	25.94	1,324.60
Other bank balances	2,376.47	3,126.02	2,520.37	3,487.89
Others	102.07	73.52	2,915.28	361.52
Non-financial assets	3,464.01	3,184.81	3,464.01	3,184.81
Total current assets	24,462.32	18,948.51	28,982.87	23,371.37
Total assets	84,306.29	73,064.57	90,587.34	79,387.54
Equity and liabilities				
Equity				
Share capital	4,071.26	4,071.26	4,071.26	4,071.26
Other equity	42,797.82	43,914.07	44,895.60	45,560.92
Total equity	46,869.08	47,985.33	48,966.86	49,632.18
Liabilities				
Non-current liabilities				
Financial liabilities				
Borrowings	16,573.17	13,400.94	18,573.52	15,366.32
Other Liabilities	1,642.83	294.25	1,642.83	294.25
Long term Provisions	167.68	165.72	171.54	169.58
Total non-current liabilities	18,383.68	13,860.91	20,387.89	15,830.15
Current liabilities				
Financial liabilities				
Borrowings	7,920.86	4,594.55	9,338.03	4,991.39
Trade payables due to				
- Micro and Small Enterprises	488.07	505.30	488.07	505.30
- Other than Micro and Small Enterprises	10,169.71	5,843.51	10,502.28	7,827.55
Other financial liabilities	430.55	228.73	472.50	253.00
Provisions	16.43	19.24	16.48	19.29
Current tax liabilities (net)	-	-	384.39	280.65
Non-financial liabilities	27.92	26.99	30.84	48.02
Total current liabilities	19,053.53	11,218.33	21,232.59	13,925.21
Total Equity and liabilities	84,306.29	73,064.57	90,587.34	79,387.54

For and behalf of the Board of directors

Place : Moradabad
Date: November 14th, 2022

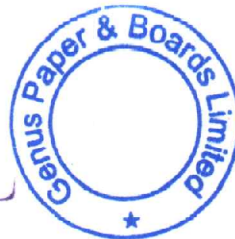


Himanshu Agarwal
Whole Time Director
DIN-00065185

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Particulars	(Rs. in Lakhs, Unless Otherwise Stated)			
	Standalone		Consolidated	
	September 30, 2022	March 31, 2022	September 30, 2022	March 31, 2022
	Unaudited	Audited	Unaudited	Audited
A. Cash Flow from Operating Activities				
Net profit before tax	(1154.40)	611.93	(551.80)	2946.88
Adjustments for:				
Depreciation & Amortisation Expenses	1,176.16	1,334.52	1,305.11	1,568.10
Loss on Sale of Fixed Assets	-	-	-	-
Profit/Loss on Sale of Investment	-	-	-	-
Finance Cost (net)	376.36	279.33	535.30	648.36
Dividend income	-	-	-	-
Operating profit before working capital changes	398.12	2,225.78	1,288.61	5,163.34
Adjustments for:				
(Increase)/Decrease in Inventories	(5163.02)	(2736.66)	(4541.66)	(2802.31)
(Increase)/Decrease in Trade Receivables	(981.83)	880.99	(497.62)	70.50
(Increase)/Decrease in Loans and Others	(302.07)	833.40	(2826.43)	977.04
Increase/(Decrease) in Trade payables	4308.96	2202.70	2657.50	2529.11
Increase in financial, Non Financial Liabilities & Provisions	201.89	(31.73)	201.46	(295.50)
Cash generated from Operations	(1537.94)	3,374.47	(3718.13)	5,642.19
Direct Taxes paid (Net)	-	(125.86)	(12.85)	(336.01)
Cash from operating activities	(1537.94)	3,248.61	(3730.98)	5,306.18
B. Cash Flow from Investing Activities				
Purchase of property, plant and equipment and capital wip	(6848.48)	(22514.37)	(6873.76)	(23140.14)
Effect of Capital Reserve on acquisition	0.00	3509.21	0.00	3509.19
Sale of fixed assets	-	-	-	-
Sale (Purchase) of Investments (Net)	-	999.00	-	999.00
Interest received	47.41	126.68	47.41	152.87
Dividend received	-	-	-	-
Net Cash from / (used in) investing activities	(6801.07)	(17879.48)	(6826.35)	(18479.08)
C. Cash Flows from Financing Activities				
Proceeds/(Repayment) of Long Term borrowings	4222.08	12620.92	4257.05	12918.30
Proceeds/(Repayment) of Other Long Term Liabilities	1348.58	294.25	1348.58	294.25
Proceeds/(Repayment) from Share Capital	0.00	1500.00	0.00	1500.00
Interest paid	(452.32)	(470.34)	(611.26)	(839.38)
Net Cash from / (used in) financing activities	5118.33	13944.83	4994.37	13873.17
Net increase/(Decrease) in cash and cash equipr (A+B+C)	(3220.68)	(686.05)	(5562.97)	700.28
Cash and Cash equivalent at beginning of the year	(444.70)	241.35	981.79	281.51
Cash and Cash equivalent at end of the year	(3665.38)	(444.70)	(4581.19)	981.79
Components of Cash and Cash equivalent				
Balances with Banks	13.70	200.44	13.70	1305.55
Cash in hand	10.77	18.70	12.24	19.05
Other Bank Balances	2376.47	3126.02	2520.37	3487.89
Cash credit from Banks	(6066.32)	(3789.86)	(7127.50)	(3830.70)
	(3665.38)	(444.70)	(4581.19)	981.79

For and behalf of the Board of directors



Himanshu Agarwal
Whole Time Director
DIN-00065185

Place : Moradabad

Date: November 14th, 2022

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