



Ref No.: NIL/BSE/45/2022-23

Date: 15/11/2022

To,

**The Manager  
BSE Limited,  
Corporate Relationship Department,  
Phirozee Jeejee Bhoy Towers,  
Dalal Street, Mumbai-400001**

**BSE SECURITY CODE: 531959**

**Subject: Outcome of Board Meeting held today i.e- Tuesday, 15<sup>th</sup> November, 2022**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today **i.e. Tuesday, 15<sup>th</sup> November, 2022** has inter-alia considered, noted and approved the following matters:

1. Unaudited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Half Year ended September 30, 2022, recommended by the Audit Committee and duly approved by the Board of Directors of the Company at its meeting. (Copy Enclosed)
2. Limited Review Report on the aforesaid Financial Results (Standalone and Consolidated) of the Company for the Quarter and Half year ended September 30, 2022, issued by the Statutory Auditors of the Company i.e. M/s Chatterjee & Chatterjee, Chartered Accountants. (Copy Enclosed)

The Board Meeting commenced at 05:00 P.M and concluded at 07:50 P.M.

You are requested to take note of the same and oblige.

**Thanking You,**

**For Newtime Infrastructure Limited**

MALTI | Digitally signed  
by MALTI DEVI  
DEVI | Date: 2022.11.15  
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**Malti Devi  
(Company Secretary & Compliance Officer)**

*Encl: As Stated Above*



Independent Auditor's Review Report on the Unaudited Quarterly Financial Results and Year to date Results of Newtime Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To

The Board of Directors  
Newtime Infrastructure Limited

1. Introduction

We have reviewed the accompanying statement of standalone unaudited financial results of Newtime Infrastructure Limited ("the Company") for the quarter ended September 30, 2022 and the year-to-date results for the period April 1, 2022 to September 30, 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

2. Scope of Review

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.

Accordingly, we do not express an audit opinion.

3. Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. Material uncertainty related to going concern

- a). As stated in note no. 7 to the accompanying Statement, The Company has incurred a net loss of Rs. 16.17 lakhs and Rs.93.52 lakhs for the quarter and period ended September 30, 2022 respectively, and accumulated losses as on September 30, 2022 stand at Rs.5,522.20 lakhs. However, these financial results have been prepared on the going concern basis as the management, based on the cash flow projection, is confident on the Company's ability to continue as a going concern for a foreseeable future.

Our report is not modified in respect of the above-mentioned matter.

5. Emphasis of matter

- a) Trade payables, trade receivables and other loans and advances given or taken are to subject to reconciliation and confirmation.
- b) The Company is in a continuous default of filing its financial statements and financial results with the appropriate authorities.
- c) Other Current Liabilities as on September 30, 2022 includes dues of 14 parties which was settled against 100% investment in equity shares of Lotus Buildtech Limited (the wholly owned subsidiary) and the same was authorised in the board meeting dated 15/02/2021 and subsequently the company entered in MOU among itself and intended buyers for proposing sale of equity shares. Transaction settled during this quarter and 99.01% shares are sold to 14 parties. However only 0.99% (38,498) equity shares are left as on 30/09/2022.

Our report is not modified in respect of the above-mentioned matter.

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**CHATTERJEE & CHATTERJEE  
CHARTERED ACCOUNTANTS**

6. The review of consolidated unaudited quarterly financial results for the quarter ended June 30, 2022 and September 30, 2021 included in the Statement was carried out and reported by SSRA & Co., who have expressed unmodified conclusion vide their review reports dated August 31, 2022 and November 16, 2021 respectively, whose review reports have been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our report is not modified in respect of this matter.

For Chatterjee & Chatterjee  
Chartered Accountants  
Firm registration no: 001109C

**BALDEO DAS** Digitally signed by  
BALDEO DAS GUJRATI  
**GUJRATI** Date: 2022.11.15  
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BD Gujrati  
Partner  
Membership Number: 010878

Place: New Delhi  
Date: November 15, 2022

UDIN: 22010878BDFGVH1272



Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of Newtime Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
The Board of Directors  
Newtime Infrastructure Limited

## 1. Introduction

We have reviewed the accompanying statement of consolidated unaudited financial results of Newtime Infrastructure Limited (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended September 30, 2022 and the year-to-date results for the period April 1, 2022 to September 30, 2022 (“the Statement”), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) , including relevant circulars issued by the 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” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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. 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

**CHATTERJEE & CHATTERJEE**  
**CHARTERED ACCOUNTANTS**

4. The Statement includes the results of the following entities:
- a) Pluto Biz Developers Private Limited and its Joint Venture
  - b) Magic Infra Height Private Limited
  - c) Wintage Infra Height Private Limited
  - d) Vincent Infra Projects Private Limited and its subsidiary
  - e) Villnova Housing Private Limited
  - f) Prosperous Buildcon Private Limited
  - g) Estaagro Real Estate Private Limited
  - h) Cropbay Real Estate Private Limited
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 the 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 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. Material uncertainty related to going concern
- a) The Group has incurred a net loss of Rs.26.36 lakhs and Rs. 113.67 lakhs for the quarter and period ended September 30, 2022 respectively, and has a considerable accumulated losses as on September 30, 2022. However, these financial results have been prepared on the going concern basis as the management, based on the cash flow projection, is confident on the Company's ability to continue as a going concern for a foreseeable future.

Our report is not modified in respect of the above-mentioned matter.

7. Emphasis of matter
- a). Trade payables, trade receivables and other loans and advances given or taken are to subject to reconciliation and confirmation.
  - b). The Parent is in a continuous default of filing its financial statements and financial results with the appropriate authorities.
  - c). Other Current Liabilities as on September 30, 2022 includes dues of 14 parties which was settled against 100% investment in equity shares of Lotus Buildtech Limited (the wholly owned subsidiary) and the same was authorised in the board meeting dated 15/02/2021 and subsequently the company entered in MOU among itself and intended buyers for proposing sale of equity shares. Transaction settled during this quarter and 99.01% shares are sold to 14 parties. However only 0.99% (38,498) equity shares are left as on 30/09/2022.

Our report is not modified in respect of the above-mentioned matter.

**CHATTERJEE & CHATTERJEE**  
**CHARTERED ACCOUNTANTS**

8. The consolidated financial results include the unaudited interim financial results of 8 subsidiaries included in the consolidated financial results, whose interim financial results reflect total assets of Rs. 40,200.44 Lakhs as at September 30, 2022, total revenues of Rs.114 Lakhs and Rs.101.50 Lakhs, total net (loss) after tax of Rs.113.67 Lakhs and Rs. 26.36 Lakhs, and total comprehensive (loss) after tax of Rs.86.38 Lakhs and Rs. 9.64 Lakhs for the quarter ended September 30, 2022 and for the period from April 1, 2022 to September 30, 2022 respectively, and cash flows (net) of Rs. 77.08 Lakhs for the period from April 1, 2022 to September 30, 2022, as considered in the consolidated financial results. These interim financial results are unaudited and have been furnished to us by the Management and our opinion on the Statement, insofar as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such unaudited financial results. In our opinion and according to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our report is not modified in respect of the above-mentioned matter.

9. The review of consolidated unaudited quarterly financial results for the quarter ended June 30, 2022 and September 30, 2021 included in the Statement was carried out and reported by SSRA & Co., who have expressed unmodified conclusion vide their review reports dated August 31, 2022 and November 16, 2021 respectively, whose review reports have been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our report is not modified in respect of this matter.

For Chatterjee & Chatterjee  
Chartered Accountants  
Firm registration no: 001109C

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GUJRATI

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BALDEO DAS  
GUJRATI  
Date: 2022.11.15  
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BD Gujrati  
Partner  
Membership Number: 010878

Place: New Delhi  
Date: November 15, 2022

UDIN: 22010878BDFGZQ1587

**NEWTIME INFRASTRUCTURE LIMITED**

STATEMENT OF STANDALONE & CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2022

(Rupees in Lac)

S.No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Half Year Ended			Quarter Ended			Half 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	
<b>1</b>	<b>Income from Operations</b>												
	(a) Net Sales/ Revenue from operations	101.50	12.50	-	114.00	-	-	101.50	12.50	-	114.00	-	-
	(b) Other Income	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Incomes from Operations</b>	<b>101.50</b>	<b>12.50</b>	<b>-</b>	<b>114.00</b>	<b>-</b>	<b>-</b>	<b>101.50</b>	<b>12.50</b>	<b>-</b>	<b>114.00</b>	<b>-</b>	<b>-</b>
<b>2</b>	<b>Expenses</b>												
	a) Cost of Material consumed	-	-	-	-	-	-	-	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-	-	-	-	-	-	-
	d) Employee Benefits Expense	12.88	13.32	12.69	26.20	23.81	45.32	12.88	13.32	12.69	26.20	23.81	45.32
	e) Finance Costs	81.60	79.21	72.42	160.81	142.71	294.21	91.74	89.11	84.96	180.85	161.02	331.66
	f) Depreciation & Amortization Expense	0.00	0.22	0.05	0.22	0.10	0.35	0.00	0.22	0.05	0.22	0.10	0.35
	g) Other Expenses	23.19	19.22	38.00	42.40	78.56	124.86	23.24	19.28	38.17	42.52	78.79	125.35
	<b>Total Expenses</b>	<b>117.67</b>	<b>111.97</b>	<b>123.17</b>	<b>229.64</b>	<b>245.18</b>	<b>464.73</b>	<b>127.86</b>	<b>121.93</b>	<b>135.87</b>	<b>249.79</b>	<b>263.72</b>	<b>502.68</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and Tax (1-2)</b>	<b>(16.17)</b>	<b>(99.47)</b>	<b>(123.17)</b>	<b>(115.64)</b>	<b>(245.18)</b>	<b>(464.73)</b>	<b>(26.36)</b>	<b>(109.43)</b>	<b>(135.87)</b>	<b>(135.79)</b>	<b>(263.72)</b>	<b>(502.68)</b>
<b>4</b>	<b>Exceptional Items [Income/(Expenses)]</b>	<b>-</b>	<b>22.12</b>	<b>-</b>	<b>22.12</b>	<b>-</b>	<b>(2,176.91)</b>	<b>-</b>	<b>22.12</b>	<b>-</b>	<b>22.12</b>	<b>-</b>	<b>(2,176.91)</b>
<b>5</b>	<b>Profit/(Loss) before Tax (3-4)</b>	<b>(16.17)</b>	<b>(77.34)</b>	<b>(123.17)</b>	<b>(93.52)</b>	<b>(245.18)</b>	<b>(2,641.64)</b>	<b>(26.36)</b>	<b>(87.31)</b>	<b>(135.87)</b>	<b>(113.67)</b>	<b>(263.72)</b>	<b>(2,679.59)</b>
<b>6</b>	<b>Tax Expense</b>												
	Current Tax	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Profit/(Loss) for the period (5-6)</b>	<b>(16.17)</b>	<b>(77.34)</b>	<b>(123.17)</b>	<b>(93.52)</b>	<b>(245.18)</b>	<b>(2,641.64)</b>	<b>(26.36)</b>	<b>(87.31)</b>	<b>(135.87)</b>	<b>(113.67)</b>	<b>(263.72)</b>	<b>(2,679.59)</b>
<b>8</b>	<b>Share of Profit/(Loss) in associate and joint venture (net)</b>							16.72	10.56	13.75	27.29	(60.25)	(102.84)
<b>9</b>	<b>Other Comprehensive Income (net of tax)</b>						1.26	-	-	-	-	-	1.26
<b>10</b>	<b>Total comprehensive income (after tax) (7+8+9)</b>	<b>(16.17)</b>	<b>(77.34)</b>	<b>(123.17)</b>	<b>(93.52)</b>	<b>(245.18)</b>	<b>(2,640.38)</b>	<b>(9.64)</b>	<b>(76.74)</b>	<b>(122.13)</b>	<b>(86.38)</b>	<b>(323.98)</b>	<b>(2,781.17)</b>
<b>11</b>	<b>Net Profit/(loss) from discontinued operations</b>												
<b>12</b>	<b>Other Comprehensive Income from discontinued operations (net of tax)</b>												
<b>13</b>	<b>Total comprehensive income from discontinued operations (after tax) (11+12)</b>												
<b>14</b>	<b>Total comprehensive income (comprising profit/loss and other comprehensive income for the year) (10+13)</b>	<b>(16.17)</b>	<b>(77.34)</b>	<b>(123.17)</b>	<b>(93.52)</b>	<b>(245.18)</b>	<b>(2,640.38)</b>	<b>(9.64)</b>	<b>(76.74)</b>	<b>(122.13)</b>	<b>(86.38)</b>	<b>(323.98)</b>	<b>(2,781.17)</b>
<b>15</b>	<b>Paid-up equity share capital (Face Value of Rs.1 each)</b>	<b>1,703.46</b>	<b>1,703.46</b>	<b>1,703.46</b>	<b>1,703.46</b>	<b>1,703.46</b>	<b>1,703.46</b>	<b>1,703.46</b>	<b>1,703.46</b>	<b>1,703.46</b>	<b>1,703.46</b>	<b>1,703.46</b>	<b>1,703.46</b>
<b>16</b>	<b>Reserves excluding revaluation reserve as per balance sheet of previous accounting year</b>						770.51						6,345.58
<b>17</b>	<b>Earning Per Share</b>												
	Basic	(0.01)	(0.05)	(0.07)	(0.05)	(0.14)	(1.55)	(0.01)	(0.05)	(0.07)	(0.05)	(0.19)	(1.63)
	Diluted	-	-	-	-	-	-	-	-	-	-	-	-

**Notes to financial results :**

- The above Un-Audited financial results have been reviewed and recommended by the Audit Committee on 15th November, 2022 and subsequently have been approved by the Board of Directors of the company at their meeting held on 15th November, 2022.
- In accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Statutory auditor have performed a Limited Review of the standalone and consolidated financial results of the Company for the Quarter and Half Year ended 30th September, 2022.
- This statement has been prepared in accordance with Indian Accounting Standard (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of regulations of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (as amended).
- Exceptional items for the half year represents profit of 20.12 lakhs is belongs to previous year exceptional loss extra booked wrongly, which is reversed during the period. This statement has been prepared in accordance with Indian Accounting Standard (Ind AS) 109.
- Previous year figures have been regrouped / reclassified, wherever considered necessary to confirm to the current Period presentations.
- As the Company has one Operating Segment and disclosure under Ind AS 108-Operating Segment is not applicable
- The Company has incurred a net loss of Rs. 16.17 lakhs and Rs.93.52 lakhs for the quarter and period ended September 30, 2022 respectively, and accumulated losses as on September 30, 2022 stand at Rs.5,522.20 lakhs. The Management has considered the possible impact of the losses and disruption caused by restriction imposed to contain COVID-19 spread, on the Company, including of assessment of liquidity and going concern assumption and carrying value of assets, as on 30th September, 2022. Based on such assumption, it has concluded that none of the assets are likely to be impaired and Company will be able to continue as a going concern for a foreseeable future.
- During the current quarter the Company has disposed of its investment in two subsidiaries namely "Cropbay Real Estate Pvt Ltd & Estaeagro Real Estate Pvt Ltd" on 6th September 2022. Accordingly financial results of those subsidiaries have been consolidated till date of disposal.
- The Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2022 is available on the website of the Company <https://www.newtimeinfra.in/> and the website of BSE Ltd

**FOR NEWTIME INFRASTRUCTURE LIMITED**

RAJ SINGH  
POONIA

Chartered Accountant by ICAI  
FICAA  
Date: 2022.11.15 10:24:42 -05:30

Date: 15-11-2022

Place: New Delhi

Name: Raj Singh Poonia

Additional Director & Chief Financial Officer

DIN:09615705



<b>NEWTIME INFRASTRUCTURE LIMITED</b>						
<b>STANDALONE AND CONSOLIDATED STATEMENTS OF ASSETS &amp; LIABILITIES AS AT SEPTEMBER 30, 2022</b>						
<b>(Rupees in Lac)</b>						
	Particulars	Note No.	STANDALONE		CONSOLIDATED	
			As at 30.09.2022	As at 31.03.2022	As at 30.09.2022	As at 31.03.2022
			(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
<b>A</b>	<b>ASSETS</b>					
<b>1</b>	<b>Non-Current Assets</b>					
	(a) Property, plant and equipment		2.75	2.30	3.54	3.09
	(b) Capital work-in-progress		-	-	4,206.17	4,206.17
	(c) Other intangible assets		5.00	5.00	5.00	5.00
	Goodwill				-	-
	(d) <u>Financial assets</u>					
	Investments		231.54	231.74	5,004.57	4,977.28
	(e) Other non-current assets		9.57	9.57	661.20	661.20
	(f) Investments held for sale		18.91	1,893.58		
	<b>Sub total-Non-Current Assets</b>		<b>267.76</b>	<b>2,142.19</b>	<b>9,880.48</b>	<b>9,852.75</b>
<b>2</b>	<b>Current Assets</b>					
	(a) Inventories		-	-	-	-
	(b) <u>Financial assets</u>					
	Investments		-	-	-	-
	Trade receivables		59.20	15.12	59.20	15.12
	Cash and cash equivalents		91.24	14.15	96.84	19.76
	(c) Other current assets		3,548.74	3,608.13	30,163.92	30,223.50
	<b>Sub total-Current assets</b>		<b>3,699.18</b>	<b>3,637.40</b>	<b>30,319.96</b>	<b>30,258.38</b>
<b>3</b>	<b>Assets held for sale</b>				-	3,391.59
	<b>TOTAL-ASSETS</b>		<b>3,966.94</b>	<b>5,779.59</b>	<b>40,200.44</b>	<b>43,502.71</b>
<b>(B)</b>	<b>EQUITY AND LIABILITIES</b>					
<b>1</b>	<b>Equity</b>					
	(a) Equity share capital		1,703.46	1,703.46	1,703.46	1,703.46
	(b) Other equity		(864.03)	(770.51)	6,100.90	6,345.58
	<b>Sub total-Equity</b>		<b>839.43</b>	<b>932.95</b>	<b>7,804.36</b>	<b>8,049.04</b>
<b>2</b>	<b>Liabilities</b>					
	<b>Non-Current Liabilities</b>					
	(a) <u>Financial liabilities</u>					
	Borrowings		2,774.79	2,613.98	30,228.41	30,047.56
	(b) Provisions		10.89	10.89	10.89	10.89
	(c) Deferred Tax Liabilities				-	-
	(d) Other Non-Current Liabilities		-	-	652.00	652.00
	<b>Sub total-Non-Current Liabilities</b>		<b>2,785.68</b>	<b>2,624.86</b>	<b>30,891.30</b>	<b>30,710.45</b>
	<b>Current Liabilities</b>					
	(a) <u>Financial liabilities</u>					
	Trade payables		-	-	-	-
	(b) Provisions		0.34	0.34	0.34	0.34
	(c) Other current liabilities		341.49	2,221.44	1,504.44	3,384.26
	<b>Sub total-Current Liabilities</b>		<b>341.84</b>	<b>2,221.78</b>	<b>1,504.78</b>	<b>3,384.60</b>
<b>3</b>	<b>Liabilities held for sale</b>				-	1,358.62
	<b>TOTAL EQUITY AND LIABILITIES</b>		<b>3,966.94</b>	<b>5,779.59</b>	<b>40,200.44</b>	<b>43,502.71</b>
			-0.00	-	-	-
<b>FOR NEWTIME INFRASTRUCTURE LIMITED</b>						
				<b>RAJ SINGH POONIA</b> Digitally signed by RAJ SINGH POONIA Date: 2022.11.15 18:27:19 +05'30'		
Place: New Delhi				Name: Raj Singh Poonia Additional Director & Chief Financial Officer		
Date: 15/11/2022				DIN:09615705		

**NEWTIME INFRASTRUCTURE LIMITED**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

Amount in "Lac"

PARTICULARS	As at	As at	As at	As at 31.03.2022
	30.09.2022	31.03.2022	30.09.2022	
	Standalone		Consolidated	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
<b>Net Profit before tax &amp; Extraordinary items</b>	(93.52)	(2,641.64)	(113.67)	(2,679.59)
Adjustment to reconcile profit before tax & extraordinary items to cash provided by operations				
Add: Depreciation & Amortization Expenses	0.22	0.35	0.22	0.35
Loss on Fair Value		2,173.64		2,173.66
Interest & Other Income	-	-	-	-
Deferred & Preliminary Exps written off	-	-	-	-
Financial Expenses	160.81	294.21	180.85	331.66
Dividend Income	-	-	-	-
<b>Changes in Current/ Non Current Assets &amp; Liabilities</b>				
(Increase)/Decrease Inventories	-	-	-	-
(Increase)/Decrease Sundry Debtors	(44.08)	-	(44.08)	-
(Increase)/Decrease Loans & Advances	59.38	188.59	3,292.65	248.71
Increase/(Decrease) in Non Current Liabilities	(1,879.94)	(34.18)	(3,238.44)	(94.00)
Increase/(Decrease) in Provisions	-	0.36	-	0.36
<b>Cash generation by operating activities</b>	(1,797.12)	(18.67)	77.53	(18.85)
Tax paid	-	-	-	-
<b>Cash flow from operating activities (A)</b>	(1,797.12)	(18.67)	77.53	(18.85)
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Fixed Assets/change in work-in-progress	(0.44)	(1.81)	(0.44)	(1.81)
Proceeds from sale of Investments	1,874.67		-	-
Loss on sale of Investments	-	-	-	-
Interest Received & Other Income	-	-	-	-
<b>Net Cash from Investing activities</b>	1,874.22	(1.81)	(0.44)	(1.81)
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from issue of Share Capital/Debentures	-	-	-	-
Repayment of borrowings	-	-	-	-
Exchange difference	-	-	-	-
Dividend paid	-	-	-	-
<b>Net Cash from financing activities</b>	-	-	-	-
<b>Net Cash flow during the year (A+B+C)</b>	77.10	(20.49)	77.08	(20.67)
<b>Cash &amp; cash equivalents (Opening Balance)</b>	14.14	34.63	19.76	40.43
<b>Cash &amp; cash equivalents (Closing Balance)</b>	91.24	14.14	96.84	19.76
<b>FOR NEWTIME INFRASTRUCTURE LIMITED</b>				
			RAJ SINGH <small>Digitally signed by RAJ SINGH POONIA</small> POONIA <small>Date: 2022.11.15 18:27:52 +05'30'</small>	
Place: New Delhi			Name: Raj Singh Poonia	
			Additional Director & Chief Financial Officer	
Date: 15/11/2022			DIN:09615705	