

SWARAJ ENGINES LIMITED

Works:

Plot No. 2, Indl. Focal Point,
Phase-IX, S.A.S. Nagar
Distt. S.A.S. Nagar (Mohali)
(Near Chandigarh)
Tel.: 0172-2234941-47, 2234950



02/SP/EXCH
25th August, 2023

BSE Limited

Listing Department
P.J. Towers, 1st Floor,
Dalal Street, Fort,
Mumbai – 400 001
Email: corp.relations@bseindia.com

National Stock Exchange of India Limited

Capital Market-Listing, Exchange Plaza,
Bandra Kurla Complex,
Bandra (E),
Mumbai- 400051
Email: cmlist@nse.co.in

Ref: Scrip Code: 500407

Scrip Name: SWARAJENG

Sub: Newspaper Publication

Dear Sirs,

In compliance with the Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), please find enclosed herewith copies of the Notice related to Postal Ballot and remote e-voting information published on 25th August, 2023 in the following newspapers:

S.No.	Name of Newspaper	Editions
1	Financial Express	All Edition
2	Ajit	Jalandhar

This intimation is also being uploaded on the Company's website at <https://www.swarajenterprise.com>.

You are requested to take note of the same.

With regards,

For Swaraj Engines Limited

(Rajesh K. Kapila)
Company Secretary
M.No.: ACS-9936

Encl: As above

BF INVESTMENT LIMITED
 Regd. Off.: Mundhwa, Pune Cantonment, Pune-411036
 CIN : L65993PN2009PLC134021
 Website : www.bfpune.com
 Tel: +91 7719005777
 Email : Secretarial@bfpune.com

14th Annual General Meeting

Notice is hereby given that the 14th Annual General Meeting (AGM) of the members of the Company will be held on Tuesday, 26 September 2023 at 11.00 a.m. (I.S.T.) through Video Conferencing (VC) / Other Audio Visual Means (OAVM), without presence of Members at a common venue, in accordance with the provisions of the Companies Act, 2013, ("the Act") and rules thereunder and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") as amended, read with General Circular No. 10/2022 dated December 28, 2022 issued by the Ministry of Corporate Affairs (MCA) and Securities and Exchange Board of India (SEBI) Circular dated January 05, 2023 (hereinafter collectively referred to as circular(s)), to transact the business as set out in the Notice convening the 14th AGM.

In connection of the same, kindly note as follows
1. Notice of the AGM and Annual Report for the Financial Year 2022-23:

- will be sent to all Shareholders by email, whose email addresses are registered with the Company / Depository Participant(s) and
 - will also be uploaded on the website of the Company at www.bfpune.com, websites of the Stock Exchanges i.e. BSE Limited, www.bseindia.com and National Stock Exchange of India Limited, www.nseindia.com and also on the website of National Securities Depository Limited (NSDL) https://www.evoting.nsdl.com.
- 2. Manner of registering / updating email addresses:**
- Shareholders holding shares in Physical Form are requested to provide a signed request letter mentioning Folio No., email id, Name of the Shareholder, self attested copy of PAN Card by email to pune@linkintime.co.in to register their email address and mobile number.
 - Shareholders holding shares in dematerialised form (DEMAT) are requested to register or update their email addresses and mobile number with their relevant depository participant(s).
- 3. Manner of casting vote(s) through e-voting:**
- Shareholders will have an opportunity to cast their vote(s) through remote e-Voting facility, on all resolutions set out in the Notice of the AGM. This remote e-Voting facility will also be available during the AGM.
 - The detailed instructions for remote e-Voting by shareholders holding shares in dematerialised mode, physical mode and for shareholders who have not registered their e-mail addresses are provided in the Notice of the AGM.

4. Book Closure for AGM

The Register of Members and Share Transfer Books of the Company shall remain closed on Tuesday, 26 September, 2023 for the purpose of 14th AGM.

This Notice is being issued for the information and benefit of all Members of the Company in compliance with the applicable circulars of MCA and SEBI. For further information / clarification / assistance in respect of e-Voting and related matters, concern shareholders are requested to contact the Registrar and Transfer Agent of the Company and / or the Company at below mentioned address.

Link Intime India Pvt. Ltd.
 Unit - BF Investment Limited
 Block No.202, Akshay Complex,
 Near Ganesh Temple, off Dhole
 Patil Road,
 Pune - 411 001, Maharashtra
 Tel:- 91 20 26160084 / 26161629
 Email : pune@linkintime.co.in

Secretarial Department
 BF Investment Limited
 Mundhwa, Pune - 411 036
 Tel No. - +91 77190 05777
 Email : Secretarial@bfpune.com

For BF Investment Limited
 Sd/-
Gayatri Pendse Karandikar
 Company Secretary

Place : Pune
 Date : August 24, 2023

SWARAJ
SWARAJ ENGINES LTD.
 CIN: L50210PB1985PLC006473
 Regd. Office: Phase IV, Industrial Area, S.A.S. Nagar (Mohali),
 Punjab - 160 055, Tel : 0172-2271620, Fax : 0172-2272731,
 E-mail: selinvestor@swarajenterprise.com
 Website: www.swarajenterprise.com

NOTICE OF POSTAL BALLOT AND E-VOTING INFORMATION

Notice is hereby given that pursuant to the provisions of Sections 108 and 110 and all other applicable provisions of the Companies Act, 2013 ("the Act") read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 ("the Rules") (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and in accordance with the guidelines prescribed by the Ministry of Corporate Affairs vide General Circulars Nos. 14/2020 dated 8th April, 2020, 17/2020 dated 13th April, 2020, 22/2020 dated 15th June, 2020, 33/2020 dated 28th September, 2020, 39/2020 dated 31st December, 2020, 10/2021 dated 23rd June, 2021, 20/2021 dated 8th December, 2021, 03/2022 dated 5th May, 2022 and 11/2022 dated 28th December, 2022 ("MCA Circulars"), Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), Secretarial Standard - 2 (SS-2) issued by the Institute of Company Secretaries of India and other applicable laws and regulations, if any, Swaraj Engines Limited ("the Company") is seeking approval of the Members of the Company by way of Postal Ballot through remote e-voting on following item of special business by way of a Special Resolution:

Sr. No.	Description of Special Resolution
1	Appointment of Ms. Smita Mankad (DIN: 02009838) as an Independent Director of the Company

In compliance with the MCA Circulars, the Company has completed the dispatch of the Postal Ballot Notice ("the Notice") on Thursday, 24th August, 2023, only through electronic mode, to those Members whose email addresses are registered with the Company / M/s MCS Share Transfer Agent Limited ("MCS"), the Registrar and Share Transfer Agent of the Company ("RTA") or Depositories and whose name appear in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the Depositories as on Friday, 18th August, 2023 ("Cut-off date"). Accordingly, physical copy of the Notice alongwith Postal Ballot form and pre-paid business reply envelope has not been sent to Members for this postal ballot. The Notice is also available on the Company's website at <https://swarajenterprise.com/agn>, websites of the Stock Exchanges viz. BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com and on the website of National Securities Depository Limited ("NSDL") at www.evoting.nsdl.com.

The Company has engaged the services of NSDL for providing e-voting facility to its Members. The detailed procedure and instructions for remote e-voting are enumerated in the Notice. The remote e-voting period shall commence on Friday, 25th August, 2023 (9:00 A.M. IST) and will end on Saturday, 23rd September, 2023 (5:00 P.M. IST) (both days inclusive). The remote e-voting facility shall be disabled for voting by NSDL upon expiry of the aforesaid voting period. The voting rights shall be reckoned on the paid-up value of equity shares registered in the name of Members as on Cut-off date. Once the vote on resolution is cast, the Member will not be able to change it subsequently. Please note that the communication of assent or dissent of the Members would take place only through remote e-voting system. A person, whose name is recorded in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date shall only be entitled to cast their vote through remote e-voting. A person who ceases to be a Member as on Cut-off date will not be entitled to vote and should treat this notice for information purposes only. Members who have not registered their e-mail address and in consequence could not receive the Postal Ballot Notice may obtain the Postal Ballot Notice by sending an e-mail to the Company's RTA at admin@mcsharegistrars.com or to the Company at selinvestor@swarajenterprise.com. Post receipt of the e-mail, Members would get soft copy of the notice and the procedure for e-voting to enable voting for this Postal Ballot.

The Board of Directors of the Company have appointed Mr. Ajay K. Arora, Practicing Company Secretary (Membership No. FCS-2191), proprietor of M/s. A.Arora & Co., Company Secretaries, Chandigarh, as the Scrutinizer for conducting the Postal Ballot through Remote E-Voting process in a fair and transparent manner. The Scrutinizer will submit his report to the Chairman of the Company, or any other person authorized by him and the results of the voting conducted by Postal Ballot along with the Scrutinizer's Report will be made available on the website of the Company at www.swarajenterprise.com and on the website of NSDL at www.evoting.nsdl.com and intimated to BSE Limited ("BSE") and the National Stock Exchange of India Limited ("NSE"), where the equity shares of the Company are listed, not later than 48 hours from the time of conclusion of remote e-voting. Additionally, the results will also be placed on the notice board at the registered office of the Company. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-Voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 4886 7000 and 022 2499 7000 or send a request to Ms Pallavi Mhatre at evoting@nsdl.co.in

For SWARAJ ENGINES LIMITED
 Sd/-
Rajesh K. Kapila
 Company Secretary
 Place : S.A.S. Nagar (Mohali)
 Date : 24th August, 2023
 M. No.: ACS-9936

DELHI JAL BOARD : GOVERNMENT OF N.C.T. OF DELHI
OFFICE OF THE ADDITIONAL CHIEF ENGINEER (M)-1
 EXECUTIVE ENGINEER (M)-62 / T-2
 E-BLOCK PARK : PREET VIHAR : DELHI-110092
 Phone No. 22502206, Mail ID - djbeceastii@gmail.com

PRESS NIT No. 19(2023-24)

S. No.	Name of Work	Amount Put to Tender	Tender Processing Fee	Earnest Money	Tender ID No. & Date of Release of tender E-Procurement Solution	Last Date/Time of E-Procurement Solution
1	Renovation and repairing of Special Metropolitan Magistrate and ZRO Office Vojna Vihar under ACE (M)-1.	35,08,589.00	500.00	70,500.00	2023-DIB-246582-1 24-Aug-2023 02:00 PM	02-Sep-2023 02:00 PM

Further details in this regard can be seen at <https://govprocurement.delhi.gov.in>

ISSUED BY PRO (WATER)
 Advt. No. J.S.V. 101 (2023-24)

Sd/-
SUDHIR KUMAR GUPTA
 EX. ENGINEER (M)-62 (T-2)

JK LAKSHMI
 CEMENT Ltd.
 Regd. Office : Jaykaypuram, District Sirohi-307 019 (Rajasthan)
 Corporate Office : Nehru House, 4, Bahadur Shah Zafar Marg, New Delhi-110 002
 Tel.No. 011-66001142/66001112, Fax No. 91-011-23722251/23722021
 Email: jk.customecare@jkmail.com, Website: www.jklakshmicement.com
 CIN: L74999RJ1938PLC019511

INVITES FIXED DEPOSITS

SCHEME 'A' - (Non-Cumulative)			SCHEME 'B' - (Cumulative)			
Period	Rate of Interest per annum (%) payable Annually	Period	Rate of Interest Per Annum (%) Compounded Annually	Minimum Deposit (Rs.)	Amount Payable on Maturity (Rs.)	Effective Yield P. A. (%)
1 Year	6.75	1 Year	6.75	1,00,000	1,06,750	6.75
2 Years	7.25	2 Years	7.25	1,00,000	1,15,026	7.51
3 Years	7.35	3 Years	7.35	1,00,000	1,23,710	7.90

0.50% additional interest to Senior Citizen (above 60 yrs.), Employees, Shareholders, - max 0.50%

FORM DPT-1
CIRCULAR OR CIRCULAR IN THE FORM OF ADVERTISEMENT INVITING DEPOSITS
 [Pursuant to Section 73 (2) (a) and Section 76 and Rule 4(1) and (2) of the Companies (Acceptance of Deposits) Rules, 2014]

1. GENERAL INFORMATION
 (a) Name, Address, Website and other contact details of the Company :
 Name: JK Lakshmi Cement Ltd.
 Regd. Off. : Jaykaypuram, District Sirohi-307 019 (Rajasthan).
 Corporate Off. : Nehru House, 4, Bahadur Shah Zafar Marg, New Delhi-110 002.
 Tel. No. 011-66001142/66001112, Fax No. 91-011-23722251/23722021.
 Website & Email : www.jklakshmicement.com, kamal@jkmail.com / jk.customecare@jkmail.com

(b) Date of incorporation of the Company : 6th August 1938
 (c) Business carried on by the Company and its subsidiaries (direct & indirect) with the details of branches or units, if any: By the Company: The Company is engaged in manufacturing / Production and sale of Cement & Cementitious Products.

By its Subsidiaries:
 i. Udaipur Cement Works Limited, Shipraji Nagar, CFA Dabok - 313022, Udaipur, Rajasthan (Cement Manufacturer)
 ii. Hansdeep Industries & Trading Company Limited, Patriot House, 4th Floor, 3, Bahadur Shah Zafar Marg, New Delhi-110002 (Trading of Cementitious Materials)
 iii. Ram Kanta Properties Private Limited, Nehru House, 4th Floor, 4, Bahadur Shah Zafar Marg, New Delhi-110 002 (Acquiring, Developing, Constructing, Maintaining the Land & Buildings, Flats, Apartments etc.)

Units and other offices:
 i. Cement Plant - Jaykaypuram, District Sirohi - 307019 (Rajasthan)
 ii. Cement Plant - Malpuri, Khurd, Ahivara, District Durg -491001 (Chhattisgarh)
 iii. Cement Grinding Unit- Motibhoyan Kalol, District Gandhinagar-382010 (Gujarat)
 iv. Cement Grinding Unit- Village Bajipur, P.O. Jhamri, District Jhajar - 124507 (Haryana)
 v. Cement Grinding Unit- Village Dastan, Taluka Palsana, District Surat-394310 (Gujarat)
 vi. Cement Grinding Unit- Village Ghanitkhal, Radhashyampur, P.O. Khutani, Tal, Althagarh Dist. Cuttack-754329 (Odisha)
 vii. Autoclaved Aerated Concrete (AAC) Blocks Unit - Village Bajipur, P.O. Jhamri, District Jhajar - 124507 (Haryana)
 viii. Autoclaved Aerated Concrete (AAC) Blocks Units - Jain, Anup Shar Road, Village Nagaula, Aligarh - 202126 (Uttar Pradesh).

The Company has following Regional Offices:
 i. 304, Dev Arc Mall, Near Fun Republic, Iskon Circle, S.G. Highway, Satellite, Ahmedabad - 380015
 ii. 717A, G.T. Road, Opp. Guru Sharan Hospital, Near Ganesh Bus Stop, Bhatinda - 151001
 iii. 1/3, Rakesh Marg, Near R.K. Banquet Hall, G.T. Road, Ghaziabad - 201001
 iv. 305, Apex Mall, IInd Floor Lal Kothi Scheme, Tonk Road, Jaipur - 302015
 v. Kasturji Building, Janshedji Tata Road, Mumbai-400020
 vi. 5th Floor, ACE Global, G.E. Road, Opp. Minocha Petrol Pump, Teledandha, Raipur - 492001
 vii. HIG 25, BDA Colony, Jaydev Vihar, Bhubaneswar-751013
 viii. 4th Floor Prince Castle, Plot No. 105, Gajanan Nagar T Point, Nr. Chhatrapati Square Nagpur-440015

The Company has following RMC Plants:
 i. Plot No.563/2/2, Ashwamgh Indl. Estate, Opp.M.N.Desai Petrol Pump, Changodar, Bavla Road, Ahmedabad - 382110
 ii. Plot No.754, Dumad-Savli Road, Village Dumad, Vadodara - 391740
 iii. Plot No.D-25, Site-B, Surajpur Industrial Area, Greater Noida - 201306
 iv. E-123, Malviya Industrial Area, Malviya Nagar, Jaipur - 302017
 v. Block No. 240P, Near Essar Petrol Pump, Jolva, Kadodara-Bardoli Road, Surat - 394305
 vi. Plot No. 832 Industrial Area, Phase-IV, Baranoda, Jodhpur - 342012
 vii. F-196-197, RICCO Industrial Area, Khushkhera, Distt. Alwar - 301707
 viii. Plot No.A-519, Road No. 7, Indraprastha Industrial Area, Jhajar Road, Kota - 324005
 ix. B-50, Phase-VI, Opp. Verka Milk Plant, Mohali - 160055
 x. Plot No. 41 Phase-III, GIDC Estate, NH No. 8, Naroda, Ahmedabad - 382330
 xi. B-126 A, Road No. 2, Near Ford Showroom, Madari Industrial Area, Udaipur -313003
 xii. Plot No.A-163, Ichhapora, GIDC, Village Bhatpara, Surat - 394510

(d) Brief Particulars of the Management of the Company:
 The Company is managed by Vice Chairman & Managing Director and the President & Director under the superintendence, control, and direction of the Board of Directors

(e) Name, Address, DIN and Occupations of the Directors:

Name	DIN No.	Address	Occupation
Shri Bharat Hari Singhania (Chairman)	00041156	Patriot House, 3, Bahadur Shah Zafar Marg, New Delhi-110 002	Industrialist
Smt. Vinita Singhania (Vice-Chairman & Managing Director)	00042983	Nehru House, 4, Bahadur Shah Zafar Marg, New Delhi-110 002	Industrialist
Dr. Raghupati Singhania (Non Executive Director)	00036129	Patriot House, 3, Bahadur Shah Zafar Marg, New Delhi-110 002	Industrialist
Shri Arun Kumar Shukla (President & Director)	00960499	D-92, The Crest, Golf Course Road, DLF City Phase -5, Gurgaon, Haryana, 122011	Service
Shri Sadhu Ram Bansal (Director)	00647198A	Plot No. 29, 2nd Floor, Sector 12A, Dwarka, New Delhi-110078	Banking Professional
Shri N. G. Khatani (Independent Director)	00020588	3, Queen's Park, Kolkata-700019	Attorney at Law
Shri Ravi Jhunjhunwala (Independent Director)	00050972	63, Friends Colony (East), New Delhi-110 065	Industrialist
Amb. Bhaswati Mukherjee (Independent Director)	07173244	C-135, Sarvodaya Enclave, New Delhi-110 017	Ambassador

(f) Management's perception of risk factors: The cement business is cyclical in nature and highly volatile. Cement demand is dependent on various external factors including state of economy, government policies and schemes on development of infrastructure and housing, fiscal measures, monsoon and rural development, Rise in the logistic and fuel costs and fluctuations in the prices of key raw materials such as petcoke, coal, flyash etc. may have substantial bearing on the margins and profitability.

(g) Details of default, including the amount involved, duration of default and present status, in repayment of -
 (i) statutory dues: None, The Company is regular in depositing statutory dues with the appropriate authorities other than those which are sub-judice.
 (ii) debentures and interest thereon: None
 (iii) loan from any bank or financial institution and interest thereon: None

2. PARTICULARS OF THE DEPOSIT SCHEME :

(A) Date of passing of Board Resolution: 19th May 2023
 (B) Date of passing of resolution in the general meeting authorizing the invitation of such deposits: Annual General Meeting held on 04th September, 2014
 (C) Type of deposits, i.e., whether secured or unsecured: Unsecured
 (D) Amount of which the Company can raise by way of deposits as per the Act and the rules made thereunder and the aggregate of deposits actually held on the last day of the immediately preceding financial year and on the date of issue of the Circular or advertisement and amount of deposit proposed to be raised and amount of deposit repayable within next twelve months:

	Rs. In crore
(a) From Members (10% of the Aggregate of the paid-up share capital, free reserves and Securities Premium Account)	269.28
(b) Other Deposits (25% of the Aggregate of the paid-up share capital, free reserves and Securities Premium Account)	673.19
Total	942.47

Amount of the aggregate of deposits held on the last day of the immediately preceding financial year: (i.e. 31.03.2023): 65.31
 Amount of deposits held on the date of issue of the Circular or advertisement: 55.81
 Amount of deposit proposed to be raised: 942.47
 Amount of deposit repayable within the next twelve months: 39.24

(E) Terms of raising of deposits:

Period	Rate of Interest Per Annum (%) Payable Annually	Period	Rate of Interest Per Annum (%) Compounded Annually	Minimum Amount of Deposit (₹)	Amount Payable on Maturity (₹)	Effective Yield Per Annum (%)
1 Year	6.75	1 Year	6.75	1,00,000	1,06,750	6.75
2 Years	7.25	2 Years	7.25	1,00,000	1,15,026	7.51
3 Years	7.35	3 Years	7.35	1,00,000	1,23,710	7.90

0.50% additional interest to Senior Citizen (above 60 yrs.), Employees, Shareholders, - max 0.50%

(F) Mode of payment and repayment: Cheque/Draft/RTGS/NEFT
 Proposed time schedule mentioning the date of opening of the Scheme and the time period for which the circular or advertisement is valid: The scheme will be opened on the date of the Annual General Meeting to be held in the year 2023 subject to regulatory provisions, as may be applicable. This circular is valid up to the date of the AGM to be held in the year 2024 or within six months from the close of the Financial Year 2023-24, whichever is earlier.

(G) Reasons or objects of raising the deposits: To Support business operations

(H) Credit rating obtained
 (i) Name of the Credit Rating Agencies: CARE Ratings Limited & CRISIL Ratings Limited
 (ii) Rating obtained: CARE AA: Stable (Double A Outlook: Stable) & CRISIL AA:Stable (CRISIL Double A Rating With Stable Outlook)
 (iii) Meaning of the rating obtained: Instruments are considered to have high Degree of Safety regarding timely servicing of financial obligation. Such Instruments carry very low credit risk.
 (iv) Date on which rating was obtained: 19.06.2022 & 01.02.2023
 (v) Short particulars of the charge created or to be created for securing such deposits, if any: Not Applicable
 (vi) Any financial or other material interest of the directors, promoters or key managerial personnel in such deposits and the effect of such interest in so far as it is different from the interests of other persons: None

3. DETAILS OF ANY OUTSTANDING DEPOSITS
 (a) Amount Outstanding: Rs 65.31 Crore as on 31st March, 2023
 (b) Date of acceptance : On or before 31st March, 2023
 (c) Total amount accepted 2022-23 : Rs. 20.94 Crore

(d) Rate of interest (p.a)
 As on 31st March 2023 : 6.75 % 7.25 % 7.35 %
 (0.50% additional interest to Senior Citizen (above 60 yrs.), Employees, Shareholders - max 0.50 %)

(e) Total number of depositors : 1287
 (f) Default, if any, in repayment of deposits and payment of interest thereon, if any, including number of depositors, amount and duration of default involved : None
 (g) Any waiver by the depositors, of interest accrued on deposits: None

4. FINANCIAL POSITION OF THE COMPANY
 (a) Profits of the Company, before and after making provision for tax, for the three financial years immediately preceding the date of issue of circular or advertisement:

Financial Year Ended	Profit before tax	Profit after tax
31st March, 2021	496.59	366.24
31st March, 2022	558.30	417.56
31st March, 2023	481.46	330.23

(b) Dividends declared by the Company in respect of the said three financial years; interest coverage ratio for last three years (Cash profit after tax plus interest paid or interest paid):

Financial Year Ended	Dividend declared (Rs. in crore)	Interest Coverage Ratio
31st March, 2021	44.13 (75%)	6.06
31st March, 2022	58.85 (100%)	9.02
31st March, 2023	44.13 (75%)	8.38

(c) A summary of the financial position of the Company as in the three Audited Balance Sheets immediately preceding the date of issue of circular or advertisement:

Particulars	As at 31st March, 2023	As at 31st March, 2022	As at 31st March, 2021
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment (Including CWIP)	2772.22	2836.28	2889.45
(b) Financial Assets	510.40	442.67	440.76
(c) Deferred Tax Assets (Net)	-	-	-
(d) Other Non-Current Assets	45.23	26.49	28.06
(2) Current Assets			
(a) Inventories	700.40	491.19	315.50
(b) Financial Assets	1014.82	959.10	848.44
(c) Other Current Assets	163.06	83.27	139.20
(d) Current Tax Assets (Net)	5.04	-	-
TOTAL ASSETS	5211.17	4839.00	4661.41
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	58.85	58.85	58.85
(b) Other Equity	2664.89	2393.50	2020.07
Liabilities			
Non-current Liabilities			
(a) Financial Liabilities	871.29	1039.85	1020.21
(b) Provisions	15.59	11.05	13.54
(c) Deferred Tax Liabilities (Net)	159.57	94.33	64.12
(d) Other Non-Current Liabilities	90.65	94.27	184.50
Current Liabilities			
(a) Financial Liabilities	1103.84	848.16	1022.94
(b) Other Current Liabilities	241.45	283.33	270.67
(c) Provisions	5.04	15.25	5.08
(d) Current Tax Liabilities (Net)	-	0.41	1.43
TOTAL EQUITY AND LIABILITIES	5211.17	4839.00	4661.41

(d) Audited Cash Flow Statement for the three years immediately preceding the date of issue of circular or advertisement:

Particulars	As at 31st March, 2023	As at 31st March, 2022	As at 31st March, 2021
Net Cash from Operating Activities	453.95	539.91	862.18
Net Cash from / (used in) Investing Activities	(48.19)	(207.25)	(325.95)
Net Cash from / (used in) Financing Activities	(333.97)	(311.18)	(492.31)
Increase/(Decrease) in Cash and Cash equivalents	71.79	21.47	43.92
Cash and Cash Equivalents as at the beginning of the year	67.13	45.61	1.74
Cash and Cash Equivalents as at the close of the year	138.92	67.13	45.66

(e) Any change in accounting policies during the last three years and their effect on the profits and the reserves of the Company: Financial Accounts have been prepared as per IND-AS of the Company.

5. A DECLARATION BY THE DIRECTORS THAT
 (a) The Company has not defaulted in the repayment

