



28th October, 2024

Department of Corporate Services

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Security Code 503229

Dear Sir,

Sub.: Outcome of the Board Meeting-28th October, 2024

Ref: Intimation under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the SEBI Listing Regulations)

We are pleased to inform you that the Board of Directors of the Company at its meeting held on today i.e. 28th October, 2024, *inter-alia*, considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the second quarter and half year ended 30th September, 2024 and the said Results have been reviewed by the Audit Committee.

In this regard, a copy of the said Financial Results alongwith the Limited Review Reports of the Auditors thereon is enclosed herewith. These are also being made available on the website of the Company at www.simplex-group.com.

The aforesaid Board meeting was commenced at 1:00 p.m. and concluded at 2: 30 p.m.

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For **Simplex Realty Limited**

Sandhya R Kini
Whole-time Director

DIN: 03346789

Encl.: a/a

CIN-LI 7110MH1912PLC000351

30, Keshavrao Khadye Marg, Sant Gadge Maharaj Chowk, Mahalaxmi (E), Mumbai - 400011
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Khandelwal & Mehta LLP
Chartered Accountants
(LLP No. AA E - 3742)

Independent Auditor's Limited Review Report on Quarterly and Half Yearly Standalone Unaudited Financial Results of Simplex Realty Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Simplex Realty Limited
Mumbai.

1. We have reviewed the accompanying Statement of standalone unaudited financial results of **Simplex Realty Limited** ("the Company") for the quarter and half year ended **30th September, 2024** (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").
2. 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, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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. We have not performed an audit and 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 of unaudited financial results, 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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Khandelwal & Mehta LLP**
Chartered Accountants
(Firm Regn.no.W100084)

SUNIL
LAKHMICHAND
KHANDELWAL

Digitaly signed by SUNIL LAKHMICHAND KHANDELWAL
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Date: 2024.10.28 12:21:14 +05'30'

S.L Khandelwal
(Partner)
Mem. No. 101388

Place : Mumbai
Date : 28th October 2024
UDIN : 24101388BKBEFY6218

401, Sheetal Enclave, b/h tangent furniture mall, Mindspace, Malad(W), Mumbai 400 064
e-mail : contact@khandelwalandmehta.com
S.L. Khandelwal – 9821245353 ● S.A. Momaya – 9821432657 ● N.S. Khandelwal – 9870553531
GSTIN : 27AAPFK6261N1ZL

SIMPLEX REALTY LIMITED
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

Sr.No.	Particulars	Quarter ended			Half year ended		(₹ In Lakhs)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2024 (Audited)
1	Revenue from operations	26.54	400.76	22.17	427.30	120.64	176.47
2	Other income	159.79	165.56	171.73	325.35	336.63	670.84
3	Total income (1+2)	186.33	566.32	193.90	752.65	457.27	847.31
4	Expenses:						
	a) Cost of development / sales	-	328.92	-	328.92	73.46	73.46
	b) Employee benefits expense	67.73	65.99	67.43	133.72	137.39	273.08
	c) Finance costs	1.53	0.62	0.43	2.15	0.81	1.89
	d) Depreciation	3.75	3.59	3.53	7.34	7.01	14.54
	e) Other expenses	94.41	47.40	114.13	141.81	157.63	255.91
	Total expenses	167.42	446.52	185.52	613.94	376.30	618.88
5	Profit / (loss) before exceptional items and tax (3-4)	18.91	119.80	8.38	138.71	80.97	228.43
6	Exceptional items	-	-	-	-	424.07	424.07
7	Profit / (loss) before tax (5+/-6)	18.91	119.80	8.38	138.71	505.04	652.50
8	Tax expenses :						
	Current tax	6.57	7.64	5.13	14.21	94.71	112.93
	Deferred tax liability / (asset)	(5.62)	19.63	(4.31)	14.01	7.03	21.54
	Taxes of earlier years	-	(4.16)	-	(4.16)	-	-
9	Profit / (loss) for the period (7+/-8)	17.96	96.69	7.56	114.65	403.30	518.03
10	Other comprehensive income / (expense) - (OCI) (net of tax)						
	a) Items that will not be reclassified to profit or loss	15.53	11.41	2.65	26.94	15.36	2.71
	b) Items that may be reclassified to profit or loss	2.88	(2.40)	(2.09)	0.48	0.64	(4.21)
	Total other comprehensive income / (expense)	18.41	9.01	0.56	27.42	16.00	(1.50)
11	Total comprehensive income / (expense) for the period (9+/-10)	36.37	105.70	8.12	142.07	419.30	516.53
12	Paid up equity share capital (face value of ₹ 10/- each)	299.14	299.14	299.14	299.14	299.14	299.14
13	Other equity excluding revaluation reserve	-	-	-	-	-	11,660.15
14	Basic & diluted earning per share (face value of ₹ 10/- each)*	0.60	3.23	0.25	3.83	13.48	17.32

*Not annualised, except year end basic and diluted EPS

Notes :-

- The Unaudited Financial Results for the quarter and half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28th October, 2024 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015.
- The Statutory Auditors have carried out "Limited Review" of the financial results for the quarter and half year ended 30th September, 2024.
- The Company has only one reportable segment viz. "Property Development", disclosure under Ind AS 108 on "Operating Segments" is not applicable.
- During the quarter, the company has received a demand of ₹72 crore from Muncipal Corporation of Greater Mumbai (MCGM) regarding a property tax on the land owned by the Company.
- Figures of the previous period have been regrouped, wherever necessary, to conform to the current period's presentation.

Place: Mumbai
Dated: 28th October, 2024



For Simplex Realty Limited


Nandan Damani
Chairman & Managing Director
DIN: 00058396

CIN-L17110MH1912PLC000351

30, Keshavrao Khadye Marg, Sant Gadge Maharaj Chowk, Mahalaxmi (E), Mumbai – 400011
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SIMPLEX REALTY LIMITED
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2024

(₹ In Lakhs)

Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
A ASSETS		
I Non-current assets		
Property, plant and equipment	88.93	94.05
Financial assets:		
Investments	2,089.21	2,103.34
Other financial assets	9.56	7.56
Deferred tax assets (net)	346.24	365.55
Other non-current assets	21.12	83.58
Total non-current assets	2,555.06	2,654.08
II Current Assets		
Inventories	3,348.14	3,573.80
Financial assets:		
Investments	314.38	649.99
Cash and cash equivalents	9.34	26.00
Bank balances other than above	2.84	2.09
Loans	4,826.17	4,367.57
Other financial assets	366.54	108.21
Other current assets	881.98	840.60
Total current assets	9,749.39	9,568.26
TOTAL ASSETS	12,304.45	12,222.34
B EQUITY AND LIABILITIES		
I Equity		
Equity share capital	299.37	299.37
Other equity	11,772.31	11,660.15
Total equity	12,071.68	11,959.52
Liabilities		
II Non-current liabilities:		
Financial liabilities :		
Other non-current financial liabilities	21.02	20.16
Provisions	12.36	12.36
Other non-current liabilities	4.41	6.09
Total non-current liabilities	37.79	38.61
III Current Liabilities		
Financial liabilities :		
Trade payables	4.24	0.64
Other financial liabilities	120.47	111.48
Other current liabilities	7.74	10.28
Provisions	56.87	54.16
Current Tax Liabilities (Net)	5.66	47.65
Total current liabilities	194.98	224.21
Total liabilities	232.77	262.82
TOTAL EQUITY AND LIABILITIES	12,304.45	12,222.34

M/7



CIN-L17110MH1912PLC000351

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SIMPLEX REALTY LIMITED
UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ In Lakhs)

	For the half year ended 30.09.2024	For the half year ended 30.09.2023
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT BEFORE TAX	138.71	505.04
Adjustments for		
Depreciation on property, plant and equipment	7.34	7.01
Interest expenses	2.15	0.81
Profit on sale of investments (net)	0.35	1.01
Dividend income	(0.83)	(1.63)
Interest income	(298.72)	(303.32)
Brokerage deducted from profit on sale of fixed assets	-	(9.51)
Sundry balances written off / (back) - (net)	-	(6.30)
Changes in fair value of financial assets at fair value through profit or loss	(0.35)	(0.79)
Unwinding of discount on security deposit	(2.52)	(0.93)
OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES	(153.87)	191.39
Adjustment for changes in working capital		
Adjustment for (increase) / decrease in operating assets:		
Inventories		
Other financial assets	225.66	(12.92)
Other Non Current Assets	(4.06)	0.93
Other current assets	(72.79)	-
Other bank balances	(44.76)	(17.19)
Adjustment for increase / (decrease) in operating liabilities:	(0.75)	0.05
Other financial liabilities		
Trade payables	14.03	32.73
Long-term provisions	3.60	2.87
Short-term provisions	(19.35)	0.81
Other liabilities	29.82	(23.58)
CASH GENERATED FROM / (USED IN) OPERATIONS	28.44	1.48
Direct taxes refund received / (paid)	5.97	176.57
	47.98	7.80
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM	53.95	184.37
Exceptional item		
Profit on sale of fixed assets	-	(424.07)
NET CASH USED IN OPERATING ACTIVITIES	(A)	(239.70)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of investments	(0.24)	(1.06)
Sale of investments	381.90	369.70
Dividend received	0.83	1.63
Interest received	36.81	42.62
Loans / Inter corporate deposits refund / (given) - net	(460.00)	(145.00)
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	(B)	267.89
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Dividend paid	(29.91)	(29.91)
NET CASH USED IN FINANCING ACTIVITIES	(C)	(29.91)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(A+B+C)	(1.72)
CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR	26.00	30.04
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD	9.34	28.32
Cash and cash equivalents comprise of :	As on	As on
	30.09.2024	30.09.2023
Balances with Banks :		
- in Current accounts	9.01	27.70
Cash on hand	0.33	0.62
Cash and cash equivalents	9.34	28.32

CIN-L17110MH1912PLC000351

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Khandelwal & Mehta LLP
Chartered Accountants
(LLP No. AAE-3742)

Independent Auditor's Limited Review Report on Quarterly and Half Yearly Consolidated Unaudited Financial Results of Simplex Realty Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Simplex Realty Limited
Mumbai.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Simplex Realty Limited** ("the Parent") and its Associates, (the Parent and its Associates together referred to as "the Group"), and its share of net profit after tax and total comprehensive income of its associate for the quarter and half year ended **30th September, 2024** ("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 (the "Listing Regulations").
2. 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, read with the Circular, is the responsibility of the Parent Company's management and has been approved by the Board of Directors of the Parent Company. 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 specified under Section 143(10) of the Companies Act, 2013 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. 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.
5. The Consolidated Unaudited Financial Results in the Statement includes the results of Simplex Realty Limited ("the parent") and Simplex Mills Company Limited and Simplex Papers Limited ("the Associates").
6. Based on our review conducted 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 recognized

accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Emphasis of matter

We draw your attention to the Consolidated Financial Result for the quarter and half year ended 30.09.2024 where in result of Simplex Mills Company Limited (SMCL) has been consolidated, SMCL has Loans and Advances recoverable from Simplex Papers Limited, which has negative net worth and these loans are not provide for by SMCL in its financial results because as per the management of Simplex Papers Limited is exploring business opportunities.

Our conclusion is not modified in respect of these matters.

For **Khandelwal & Mehta LLP**
Chartered Accountants
(Firm Regn.no.W100084)

SUNIL
LAKHMICHAN
D.
KHANDELWAL

Digitally signed by SUNIL LAKHMICHAN
KHANDELWAL
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email=sunil@khandelwal.com,
c=IN, o=Khandelwal & Mehta LLP,
ou=Khandelwal & Mehta LLP,
street=101388BKEBFZ6386,
serialNumber=d5d4e64532f6c80b80c5d4
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cn=SUNIL LAKHMICHAN KHANDELWAL
Date: 2024.10.28 13:21:58 +05'30'

Place : Mumbai
Date : 28th October 2024
UDIN : 24101388BKEBFZ6386

Sunil Khandelwal
(Partner)
Mem. No. 101388

SIMPLEX REALTY LIMITED

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

Sr.No.	Particulars	Quarter ended			Half-year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(₹ in Lakhs)					
1	Revenue from operations	26.54	400.76	22.17	427.30	120.64	176.47
2	Other income	159.79	165.56	171.73	325.35	336.63	670.84
3	Total income (1+2)	186.33	566.32	193.90	752.65	457.27	847.31
4	Expenses:						
	a) Cost of development/sales	-	328.92	-	328.92	73.46	73.46
	b) Employee benefits expense	67.73	65.99	67.43	133.72	137.39	273.08
	c) Finance costs	1.53	0.62	0.43	2.15	0.81	1.89
	d) Depreciation	3.75	3.59	3.53	7.34	7.01	14.54
	e) Other expenses	94.41	47.40	114.13	141.81	157.63	255.91
	Total expenses	167.42	446.52	185.52	613.94	376.30	618.88
5	Profit/(Loss) before share of profit/(loss) of associates, exceptional items and tax (3-4)	18.91	119.80	8.38	138.71	80.97	228.43
6	Share of profit/(loss) of associates	(0.58)	(0.44)	(2.28)	(1.02)	(3.39)	(6.90)
7	Profit/(Loss) before exceptional items and tax (5+/-6)	18.33	119.36	6.10	137.69	77.58	221.53
8	Exceptional items	-	-	-	-	424.07	424.07
9	Profit/(Loss) before tax (7+/-8)	18.33	119.36	6.10	137.69	501.65	645.60
10	Tax expenses :						
	Current tax	6.57	7.64	5.13	14.21	94.71	112.93
	Deferred tax liability/(asset)	(5.62)	19.63	(4.31)	14.01	7.03	21.54
	Taxes of earlier years	-	(4.16)	-	(4.16)	-	-
11	Profit/(Loss) for the period (9+/-10)	17.38	96.25	5.28	113.63	399.91	511.13
12	Other Comprehensive Income/(Expense) - (OCI)-(net of tax)						
	a) Items that will not be reclassified to profit or loss	15.53	11.41	2.65	26.94	15.36	2.71
	b) Items that may be reclassified to profit or loss	2.88	(2.40)	(2.09)	0.48	0.64	(4.21)
	Other Comprehensive Income/(Expense)	18.41	9.01	0.56	27.42	16.00	(1.50)
13	Total Comprehensive Income/(Expense) for the period (11+/-12)	35.79	105.26	5.84	141.05	415.91	509.63
14	Paid up Equity Share Capital (face value of ₹ 10/- each)	299.14	299.14	299.14	299.14	299.14	299.14
15	Other Equity excluding Revaluation Reserve	-	-	-	-	-	11,197.94
16	Basic & Diluted earning per share (face value of ₹ 10/- each)*	0.58	3.22	0.18	3.80	13.37	17.09

*Not annualised, except year end Basic and Diluted EPS

Notes :-

- The Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28th October, 2024 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015.
- The Statutory Auditors have carried out "Limited Review" of the financial results for the quarter and half year ended 30th September, 2024.
- Standalone information :

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total income (including other income)	186.33	566.32	193.90	752.65	457.27	847.31
Profit/(loss) before tax	18.91	119.80	8.38	138.71	505.04	652.50
Profit/(loss) after tax	17.96	96.69	7.56	114.65	403.30	518.03

- The Company has only one reportable segment viz. "Property Development", disclosure under Ind AS 108 on "Operating Segments" is not applicable.
- During the quarter, the company has received a demand of ₹72 crore from Municipal Corporation of Greater Mumbai (MCGM) regarding a property tax on the land owned by the Company.
- Figures of the previous period have been regrouped, wherever necessary, to conform to the current period's presentation.

Place: Mumbai
Dated: 28th October, 2024



For Simplex Realty Limited

Nandan Damani
Nandan Damani
Chairman & Managing Director
DIN: 00058396

CIN-L17110MH1912PLC000351

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SIMPLEX REALTY LIMITED
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2024

(₹ In Lakhs)

Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
A ASSETS		
I Non-Current Assets		
Property, Plant and Equipment	88.93	94.05
Financial Assets:		
Investments accounted for using the equity method	730.13	731.15
Other Investments	895.85	909.98
Other Financial Assets	9.56	7.56
Deferred Tax Assets (Net)	346.24	365.55
Other Non-Current Assets	21.12	83.58
Total Non-current Assets	2,091.83	2,191.87
II Current Assets		
Inventories	3,348.14	3,573.80
Financial Assets:		
Investments	314.38	649.99
Cash and Cash Equivalents	9.34	26.00
Bank Balances other than above	2.84	2.09
Loans	4,826.17	4,367.57
Other Financial Assets	366.54	108.21
Other Current Assets	881.98	840.60
Total Current Assets	9,749.39	9,568.26
TOTAL ASSETS	11,841.22	11,760.13
B EQUITY AND LIABILITIES		
I Equity		
Equity Share Capital	299.37	299.37
Other Equity	11,309.08	11,197.94
Total Equity	11,608.45	11,497.31
Liabilities		
II Non-Current Liabilities:		
Financial Liabilities :		
Other Non-Current Financial Liabilities	21.02	20.16
Provisions	12.36	12.36
Other Non-Current Liabilities	4.41	6.09
Total Non-Current Liabilities	37.79	38.61
III Current Liabilities		
Financial Liabilities :		
Trade Payables	4.24	0.64
Other Financial Liabilities	120.47	111.48
Other Current Liabilities	7.74	10.28
Provisions	56.87	54.16
Current Tax Liabilities (Net)	5.66	47.65
Total Current Liabilities	194.98	224.21
Total Liabilities	232.77	262.82
TOTAL EQUITY AND LIABILITIES	11,841.22	11,760.13

SIMPLEX REALTY LIMITED
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ In Lakhs)

	For the half year ended 30.09.2024	For the half year ended 30.09.2023
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT BEFORE TAX	137.69	501.65
Adjustments for		
Depreciation on property, plant and equipment		
Interest expenses	7.34	7.01
Profit on sale of investments (net)	2.15	0.81
Dividend income	0.35	1.01
Interest income	(0.83)	(1.63)
Brokerage deducted from profit on sale of fixed assets	(298.72)	(303.32)
Sundry balances written off / (back) - (net)	-	(9.51)
Changes in fair value of financial assets at fair value through profit or loss	-	(6.30)
Unwinding of discount on security deposit	(0.35)	(0.79)
Share of (profit) / loss in associate	(2.52)	(0.93)
	1.02	3.39
OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES	(153.87)	191.39
Adjustment for changes in working capital		
Adjustment for (increase) / decrease in operating assets:		
Inventories		
Other financial assets	225.66	(12.92)
Other Non Current Assets	(4.06)	0.93
Other current assets	(72.79)	-
Other bank balances	(44.76)	(17.19)
Adjustment for increase / (decrease) in operating liabilities:	(0.75)	0.05
Other financial liabilities		
Trade payables	14.03	32.73
Long-term provisions	3.60	2.87
Short-term provisions	(19.35)	0.81
Other liabilities	29.82	(23.58)
CASH GENERATED FROM / (USED IN) OPERATIONS	28.44	1.48
Direct taxes refund received / (paid)	5.97	176.57
	47.98	7.80
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM	53.95	184.37
Exceptional item		
Profit on sale of fixed assets	-	(424.07)
NET CASH USED IN OPERATING ACTIVITIES	(A)	(239.70)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of investments	(0.24)	(1.06)
Sale of investments	381.90	369.70
Dividend received	0.83	1.63
Interest received	36.81	42.62
Loans / Inter corporate deposits refund / (given) - net	(460.00)	(145.00)
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	(B)	267.89
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Dividend paid	(29.91)	(29.91)
NET CASH USED IN FINANCING ACTIVITIES	(C)	(29.91)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(A+B+C)	(1.72)
CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR	26.00	30.04
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD	9.34	28.32
Cash and cash equivalents comprise of :		
As on	As on	
30.09.2024	30.09.2023	
Balances with Banks :		
- in Current accounts	9.01	27.70
Cash on hand	0.33	0.62
Cash and cash equivalents	9.34	28.32

