



Premium Capital Market & Investments Ltd.

Regd. Off. : 401, Starlit Tower, IV Floor, 29, Y.N. Road, Indore - 452 003

Phone : 91-731- 2433348, 2536127 ♦ Fax : 0731 - 4066309

CIN : L67120MP1992PLC007178

E-mail : premiumcompliance@yahoo.com

CIN :L67120MP1992PLC007178

PCMIL/2021

30th June, 2021

To,

The Manager

Listing Department BSE

BSE Ltd.

Rotunda Building

P.I. Tower, Dalal Street, Fort

Email: corp.relations@bseindia.com

Online filing at listing.bseindia.com

Sub: Audited Financial Results as on 31.03.2021.

Dear Sir/Madam,

We are hereby forwarding the following documents:-

1. Audited Financial Result as on 31.03.2021.
2. Auditors Report on Financial result pursuant to regulation 33.
3. Statement of Assets and Liabilities as on 31.03.2021.
4. Declaration as per regulation 33(3)(D) of the SEBI.
5. Cash Flow Statement as on 31.03.2021.

You are requested to please take on record the above said document.

Yours faithfully,

PREMIUM CAPITAL MARKET AND INVESTMENT LIMITED


NITIN KANODIA

DIRECTOR

DIN: 08374026



Premium Capital Market and Investments Limited

CIN NO. L67120MP1992PLC007178

401, Starlit Tower, 29 Y.N. Road

Indore (M.P.) – 452003

Audited Financial Results for the 4th Quarter and year ended on 31st March 2021

(Rs. In Lakhs except EPS and Public Share Holding)

S.No	Particulars	Quarter Ended			Year ended	
		1	2	3	5	6
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	0.48	0.63	(0.17)	1.49	1.76
II	Other Income	0.12	0.00	0.00	0.12	0.36
III	Total Income (I+II)	0.60	0.63	(0.17)	1.61	2.12
IV	EXPENSES :					
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchase of Stock In trade	0.00	0.00	0.00	0.00	0.00
	c) Changes in Inventories of finished goods Work in progress and Stock in Trade	0.00	0.00	0.00	0.00	0.00
	d) Employee Benefit Expenses	0.75	1.65	0.60	4.35	1.49
	e) Finance Cost	0.00	0.00	0.00	0.00	0.00
	f) Depreciation and Amortization Expenses	0.00	0.00	0.00	0.00	0.00
	g) Other Expenses	5.72	1.39	6.98	8.19	10.42
	TOTAL EXPENSES	6.47	3.04	7.58	12.54	11.91
V	Profit / (Loss) from exceptional items and tax (III-IV)	(5.87)	(2.41)	(7.75)	(10.93)	(9.79)
VI	exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before tax (V-VI)	(5.87)	(2.41)	(7.75)	(10.93)	(9.79)
VIII	Tax Expense					
	a) Current Tax	0.00	0.00	0.00	0.00	0.00
	b) Deferred Tax	0.00	0.00	0.00	0.00	0.00
IX	Profit / (Loss) for the period (VII-VIII)	(5.87)	(2.41)	(7.75)	(10.93)	(9.79)
X	Profit / Loss after tax from Continuing Operations	(5.87)	(2.41)	(7.75)	(10.93)	(9.79)
XIV	Profit / Loss after tax from discontinuing Operations	0.00	0.00	0.00	0.00	0.00
XII	Profit / (Loss) for the Year	(5.87)	(2.41)	(7.75)	(10.93)	(9.79)
XIII	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	655.37	655.37	655.37	655.37	655.37
XIV	Earnings Per Share					
	a) Basic	-0.01	0.00	-0.01	-0.02	-0.01
	b) Diluted	-0.01	0.00	-0.01	-0.02	-0.01

Notes :-

- The figures for the corresponding previous quarter have been restated /regrouped whenever necessary, to make them comparable.
- Company has only one segment as per Accounting Standard 17 of ICAI, hence segment wise is not reporting is not required.
- The above result has been approved by the Audit Committee and by the board of director at their meetings held on 30th June, 2021. The Auditor of the company has carried out a Audit report of the result for the Year and quarter ended 31st March, 2021 only.

Place : Indore
Date : 30/06/2021

For and on behalf of the Board

Nitin Kanodia
Nitin Kanodia
(Director)





Independent Auditor's Report

To the Members of Premium Capital Market & Investments Limited

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of Premium Capital Markets & Investments Limited ('the Company'), which comprise the balance sheet as at 31 March 2021, the statement of profit and loss and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are



appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, Subject to the matter that we have determined and described per Para, A Material uncertainty related to going concern as one of the public shareholder of the company has filed a company petition before the NCLT, Ahmedabad Bench for winding up of the company, the petition is admitted and further proceedings are pending before the court, hence the above extents and condition indicates that a material uncertainty exists that may cast significant doubt as the entity ability to continue as a going concern and notes on accounts of the state of affairs of the Company to be the key audit matter to be communicated in our report as at 31 March 2021 and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure I" a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) the balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
 - (d) in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) on the basis of the written representations received from the directors as on 31 March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021 from being appointed as a director in terms of Section 164 (2) of the Act; and
 - (f) With respect to adequacy of the internal financial control over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure II"



(g) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company has disclosed the impact of pending litigation on its financial position in its financial statements –Refer Note 01 (sub note no. N) of the accounts to the financial statements;
- ii. The Company did not have any, on long-term contracts including derivative contracts for which there were any material foreseeable losses ; and
- iii. There were no amount which were required to be transferred, to the Investor Education and Protection Fund by the Company.

For M/s S N Gadiya & Co
Chartered Accountants
FRN: 002052C



CA Satya Narayan Gadiya
(Proprietor)
Membership no 071229



Place: INDORE
DATE: 30/06/2021
UDIN:21071229 AAAA HK6632

Place:
DATE:
UDIN:

Annexure I to the Independent Auditors' Report

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2021, we report that:

- (i) In respect of the Company's Fixed Assets:
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given to us, there are no immovable properties owned by the Company.
- (ii) The Company does not hold any physical inventories. Thus, paragraph 3(ii) of the Order is not applicable.
- (iii) As informed and explained to us the Company has not granted any loans secured or unsecured to companies, parties, firms, limited liability partnership firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act').
- (iv) The Company has not given any loans, guarantees and Securities to any of its Directors or any other person to whom director is related. The company has not given any loan to body corporate whether directly or indirectly in which directors are interested.
- (v) As informed and explained to us, the Company has not accepted any deposits from the public under the provisions of Section 73 to 76 or any other relevant provisions of the companies act, 2013 and the rules framed there under.
- (vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.
- (vii) According to the information and explanations given to us, in respect of statutory dues:
 - (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues were in arrears as at 31 March 2021 for a period of more than six months from the date they became payable.
 - (b) According to the information and explanations given to us, there are no material dues of wealth tax, duty of customs and cess which have not been deposited with the appropriate authorities on account



of any dispute. However, according to information and explanations given to us, the following dues of income tax, sales tax, service tax and value added tax have not been deposited by the Company on account of disputes

Name of the statute	Nature of dues	Amount (in Lacs)	Period to which the amount relates	Forum where dispute is pending
Income tax act, 1961	Demand	91.18	A.Y 1996-97	Hon'ble High Court of Madhya Pradesh, Bench at Indore and Application filed under Vivad se Vishwas Scheme 2020

- (viii) As informed and explained to us the Company did not have any outstanding dues to financial institutions, banks or debenture holders during the year.
- (ix) As informed and explained to us the Company did not raise money by way of any Initial Public offer or further public offer (including debts instruments) and Term loans during the year.
- (x) According to the information and explanations given to us, no material fraud by the Company or any fraud on the company by its officers or employees has been noticed or reported during the year.
- (xi) According to the information and explanations given to us, no managerial remuneration has been paid by the company during the year.
- (xii) The Company is not Nidhi Company hence paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations obtained by us, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013.
- (xiv) According to the information and explanations obtained by us, the company has not made any preferential allotment or private placement of shares or convertible debentures during the year.
- (xv) According to the information and explanations obtained by us, company has not entered into any non-cash transaction with directors or persons connected with directors during the year.
- (xvi) As informed and explained to us the Company is not required to be registered u/s 45-IA of RBI Act, 1934.

For M/s S N Gadiya & Co
Chartered Accountants
FRN: 002052C

Satya Narayan Gadiya



Place: INDORE
DATE: 30/06/2021
UDIN: 21071229AAAAHK6632

CA Satya Narayan Gadiya
(Proprietor)
Membership no 071229

Annexure II to the Independent Auditors' Report

Report on Internal Financial Controls over Financial Reporting

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Premium Capital Markets & Investments Limited ('the Company') as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the



- transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
 3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: INDORE
DATE: 30/06/2021
UDIN:21071229AAAAHK6632

For M/s S N Gadiya & Co
Chartered Accountants
FRN: 002052C



CA Satya Narayan Gadiya
(Proprietor)
Membership no 071229



Premium Capital Market & Invesments Ltd

CIN : L67120MP1992PLC007178

401, Starlit Tower, 29, Y.N.Road, Indore

Statement of Assets and Liabilities as on 31-Mar-2021

Rs. in Lakhs

	Particulars	Amount	Amount
		as at 31-Mar-2021	as at 31-Mar-2020
I.	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	0.04	0.04
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	45.55	45.55
	(ii) Trade Receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	0.68	2.18
	(i) Deferred tax assets (net)	-	-
	(j) Other Non-Current Assets	4.12	3.38
	Total Non-Current Assets	50.39	51.15
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	0	0.42
	(iii) Cash and Cash Equivalents	0.11	1.14
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	0	0
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	0	0
	(d) Other Current Assets	-	-
	Total Current Assets	0	1.56
	Total Assets	50.50	52.71
II.	EQUITY AND LIABILITIES		
	(a) Equity Share Capital	655.37	655.37
	(b) Other Equity		
	Reserves and Surplus	(647.45)	(636.52)
	Other Reserve	-	-
	Total Equity	7.92	18.85
	LIABILITIES		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other Non-Current Liabilities	-	-
	Total Non-Current Liability	0	0
2	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	1.17	0.78
	(ii) Trade Payables		
	(a) Total Outstanding dues to MSME	0	0
	(b) Total Outstanding dues of creditors other than MSME	22.44	19.50
	(iii) Other financial liabilities	-	-
	(b) Other Current Liabilities	14.52	12.60
	(c) Provisions	4.45	0.98
	(d) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	42.58	33.86
	Total Liabilities	42.58	33.86
	Total Equity and Liabilities	50.50	52.71

For and on behalf of the Board


Nitin Kanodia
(Director)



Place : Indore
Date : 30/06/2021



Premium Capital Market & Investments Ltd.

Regd. Off. : 401, Starlit Tower, IV Floor, 29, Y.N. Road, Indore - 452 003

Phone : 91-731- 2433348, 2536127 ♦ Fax : 0731 - 4066309

CIN : L67120MP1992PLC007178

E-mail : premiumcompliance@yahoo.com

CIN :L67120MP1992PLC007178

PCMIL/2021

30th June, 2021

To,

The Manager
Listing Department BSE
BSE Ltd.

Email: corp.relations@bseindia.com

Online filing at listing.bseindia.com

Rotunda Building
P.I. Tower, Dalal Street, Fort

Sub: Declaration Pursuant To Regulation 33(3)(D) Of The SEBI (Listing Obligation And Disclosure Requirement) (Amended) Regulation 2016.

Dear Sir/Madam,

In Accordance With Regulation 33(3)(D) Of The SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as amended by the SEBI (Listing Obligation and Disclosure Requirement) (Amendment) Regulation 2016. We Hereby declare that M/S S.N. Gadiya & Co. Chartered Accountants (Firm Registration Number : 002052C) Statutory Auditors of the Company having hssued and audit Report With Unmodified Opinion on Audited Financial Results of the Company for the Quarter and Year ended 31st March 2021.

Kindly take the declaration for your information and record.

Yours faithfully,

PREMIUM CAPITAL MARKET AND INVESTMENT LIMITED

NITIN KANODIA
DIRECTOR
DIN: 08374026



Premium Capital Market & Invesments Ltd

CIN : L67120MP1992PLC007178

401, Starlit Tower, 29, Y.N.Road, Indore

Audited Financial Cash flow Statement as on 31st March 2021

Rs. in Lakhs

S.No.	Particulars	Amount	
		Audited as on 31st March 2021	Audited as on 31st March 2020
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit Before Interest, Tax and Extra-Ordinary Items	(10.93)	(9.79)
	ADJUSTMENTS FOR :-		
	Depreciation of Property, Plant and Equipment	0.00	0.00
	Loss on decognition of Property, Plant and Equipment	0.00	0.00
	Interest Income	0.00	0.00
	Dividend	0.00	0.00
	Loss / (Profit) on Sale of Investments	0.00	0.00
	Future & Option Trading Loss / (Profit)	0.00	0.00
	(Profit) on Sale of Property, Plant and Equipment	0.00	0.00
	Loss on Sale of Property, Plant and Equipment	0.00	0.00
	Provision for Diminutions in Current Investments	0.00	0.00
	Other Income	0.00	0.00
	Operating Profit Before Working Capital Changes	(10.93)	(9.79)
	ADJUSTMENTS FOR :-		
	(Increase)/Decrease in Trade Receivable	0.42	0.58
	Increase /(Decrease) in Trade Payables	2.93	4.10
	Increase/(Decrease)in Other Current Liabilities & Provisions	5.39	3.07
	(Increase)/Decrease in Current Tax Assets	0.00	0.37
	(Increase)/Decrease in Other Current Assets	0.00	0.00
	(Increase)/Decrease in Other Non Current Assets	(0.74)	(0.87)
	Cash Generated from Operating Activities	(2.93)	(2.54)
	Income tax	0.00	0.00
	NET CASH FROM OPERATING ACTIVITIES (A)	(2.93)	(2.54)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Sale of Property, Plant and Equipment	0.00	0.00
	Profit on Sale of Property, Plant and Equipment	0.00	0.00
	(Loss) on Sale of Property, Plant and Equipment	0.00	0.00
	Net Decrease / (Increase) in Investments	0.00	0.00
	Interest Income		
	Dividend Received	0.00	0.00
	Profit (Loss) from Trading in Share	0.00	0.00
	Future & Option Trading Loss / (Profit)	0.00	0.00
	Other Income	0.00	0.00
	NET CASH USED IN INVESTING ACTIVITY (B)	0.00	0.00
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Finance Charged Paid	0.00	0.00
	(Increase)/Decrease in Borrowings	1.50	0.00
	Increase/(Decrease) in Borrowings	0.40	0.78
	NET CASH FROM FINANCING ACTIVITIES (C)	1.90	0.78
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A) + (B) + (C)	(1.03)	(1.76)
	Cash and Cash Equivalents as at the commencement of the Year	1.14	2.90
	Cash and Cash Equivalents as at the end of the Year	0.11	1.14
	Note : All Figures in Brackets are outflows		

For and on behalf of the Board

Nitin Kanodia
(Director)



Place : Indore

Date : 30/06/2021