

Date: May 30, 2024

То,	То,
BSE Limited,	National Stock Exchange of India Limited,
The General Manager,	The Manager, Listing Department
Department of Listing Operations,	Exchange Plaza, C-1, Block-G,
Phiroze Jeejeebhoy Towers,	Bandra Kurla Complex, Bandra (East),
Dalal Street, Mumbai - 400 001	Mumbai – 400 051
Scrip code: 544167	Security Symbol: JNKINDIA

Dear Sir/Madam,

### Sub: <u>Outcome of the Board Meeting and Disclosures under Securities and Exchange</u> <u>Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</u>

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. Thursday, May 30, 2024, have inter – alia considered and approved the following:

1. Audited (Standalone and Consolidated) Financial Results of the Company for the quarter and financial year ended March 31, 2024 along with Auditor's Report, pursuant to Regulation 33 of the Listing Regulations.

We would like to state that M/s CVK & Associates, Chartered Accountants, Mumbai (Firm Registration Number: 101745W), statutory auditors of the Company have issued audit reports with unmodified opinion on the financial results.

- 2. Recommendation of final dividend of Rs. 0.30 per fully paid up equity share (15%) of face value of Rs. 2/- of the Company for the financial year 2023-24 subject to shareholders' approval in ensuing Annual General Meeting.
- 3. Making the application to the Registrar of Companies for extension of time for holding the Annual General Meeting of the Company for the financial year 2023-24.

Time of commencement of Board Meeting	Time of conclusion of Board Meeting
3:00 pm	6:35 pm

The above information is also available on the Company's website: <u>https://www.jnkindia.com</u>

Kindly take this intimation in record in compliance with applicable statutory provisions.

Thanking you

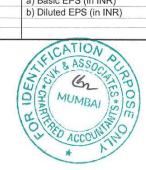
Yours faithfully,

For JNK India Limited,

Ashish Soni Company Secretary and Compliance Officer

Enclosure: a/a

	red Office : 203-206, Centrum, S U29268MH2010PLC204223					
	e : www.jnkindia.com					
Stateme	nt of Standalone Financial Res	ults for the Qua	arter and Year	Ended 31st Mar		
					the second s	INR in Millior
			Quarter ended	1	Year	ended
		31st March, 2024	31st December, 2023	31st March, 2023	31st March, 2024	31st March 2023
Sr. No.	Particulars	[Audited] [Refer note VII]	[Unaudited]	[Audited] [Refer note VII]	[Audited]	[Audited]
	•					
1	Income: Revenue from Operations	0 0 0 7 40	1 107 70	1.054.05	1 774 00	1.050.44
	Other Income	2,237.48 8.15	1,197.70	1,054.35	4,771.00	4,053.42
	Total Income	2,245.63	22.10 1,219.80	26.89 1,081.24	28.76	42.6
	Total income	2,240.00	1,219.00	1,001.24	4,799.76	4,096.03
Ш	Expenses:					
	Purchase of Stock- in- Trade	1,036.23	529.34	513.51	2,264.19	1 500 00
	Changes in Inventories of	1,030.23	529.34	515.51	2,204.19	1,583.08
	Finished Goods, Stock-in- Trade and Work-in-Progress	240.44	(92.44)	(204.64)	(11.31)	(196.16
	Project Expenses	280.65	226.66	161.44	721.43	1,127.19
	Employee Benefit Expenses	261.74	87.73	278.26	513.94	529.6
	Finance Costs	25.81	37.81	31.57	99.69	50.3
	Depreciation and Amortization Expenses	15.69	15.50	29.83	56.19	63.1
	Other Expenses	106.79	55.09	122.27	276.28	308.1
	Total Expenses	1,967.35	859.69	932.24	3,920.41	3,465.24
III	Profit before Exceptional Items and Tax (I-II)	278.28	360.11	149.00	879.35	630.7
IV	Exceptional Items	-	-	-	-	-
V	Profit Before Tax (III-IV)	278.28	360.11	149.00	879.35	630.79
VI	Tax Expense :					
a)	Current Tax	125.77	52.69	53.05	267.95	180.44
b)	Deferred Tax Expense/(Income)	(9.46)	6.30	(17.10)	(5.95)	(15.99
	Total Tax Expense	116.31	58.99	35.95	262.00	164.4
VII	Profit for the period (V-VI)	161.97	301.12	113.05	617.35	466.34
VIII	Other Comprehensive Income: Items that will not be reclassified to Profit or Loss:					
	-Remeasurement gains / (loss) of Defined benefit plans	(1.19)	-	(0.04)	(1.19)	(0.04
	Total Other Comprehensive Income for the period	(1.19)	-	(0.04)	(1.19)	(0.04
IX	Total Comprehensive Income (VII+VIII)	160.78	301.12	113.01	616.16	466.30
х	Paid-up Equity Share Capital (Face Value of share: INR 2 each )	96.78	96.78	96.00	96.78	96.00
XI	Other Equity	1,850.09	1,585.57	1,128.04	1,850.09	1,128.04
XII	Earning per share (EPS)					
	a) Basic EPS (in INR)	3.35	6.23	2.36	12.76	9.72
	b) Diluted EPS (in INR)	3.32	6.18	2.32	12.67	9.57
		(not annualised)	(not annualised)	(not annualised)		



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Statement of Standalone Assets and Liabilities as at 31st March,	2024		
			INR in Millio
		As at 31st March,	As at 31st March
Particulars		2024	2023
ASSETS:		[Audited]	[Audited]
Non-Current Assets			
a) Property, Plant & Equipment		83.77	54.3
b) Right of Use Assets		147.65	149.1
c) Capital work-in-progress		34.83	-
(d) Intangible Assets		2.62	3.6
e) Financial Assets			
(i) Investments		1.10	1.1
(ii) Loans		11.02	-
(iii) Other Financial Assets		253.97	88.8
(f) Deferred Tax Assets (Net) g) Other Non-Current Assets		29.89	23.9
g) Other Non-Current Assets	(-)	0.38	3.1
I GIAI NOTIOUTEIL ASSELS	(a)	565.23	324.3
Current Assets			
a) Inventories		831.84	820.5
b) Financial Assets		001.04	020.
(i) Trade Receivables		2,127.29	1,143.5
(ii) Cash & Cash Equivalents		52.21	151.5
(iii) Bank Balances other than (ii) above		236.33	311.9
(iv) Loans		15.71	13.8
(v) Other Financial Assets		862.71	119.1
c) Other Current Assets		578.69	489.5
Fotal Current Assets	(b)	4,704.78	3,050.0
Total Assets	(a+b)	5,270.01	3,374.2
EQUITY AND LIABILITIES:			
Equity			
a) Equity Share Capital b) Other Equity		96.78	96.0
Fotal Equity	(2)	1,850.09	1,128.0
Iotal Equity	(c)	1,946.87	1,224.0
labilities			
Non-Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	1	26.21	32.3
(ii) Lease Liabilities		91.37	80.5
(iii) Other Financial Liabilities		-	9.0
b) Other Non-Current Liabilities		30.14	149.9
c) Provisions		41.98	15.4
Total Non-Current liabilities	(d)	189.70	287.4
Current Liabilities			
a) Financial Liabilities (i) Borrowings		504 50	005
(ii) Lease Liabilities		521.59	305.2
(iii) Trade Payables		16.29	22.5
(A) total outstanding dues of micro enterprises and small			
enterprises		559.62	45.7
(B) total outstanding dues of creditors other than micro			
enterprises and small enterprises		587.71	360.3
(iv) Other Financial Liabilities		357.79	158.6
b) Other Current Liabilities		720.71	844.6
c) Provisions		147.24	63.4
d) Current Tax Liabilities (Net)		222.49	62.1
	-		
otal Current Liabilities	(e)	3,133.44	1,862.8
	(e) ⊦d+e)	3,133.44	1,862.8



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HARTERED ACCOUNTANTS

2, Samarth Apartments, D. S. Babrekar Road, Dadar (W), Mumbai-400 028. India. Tel.; 2446 8717, 2445 1488. Fax: 91-022 2446 6139. www.cvk-ca.com

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

То

The Board of Directors of

JNK India Limited (Formerly known as JNK India Private Limited)

#### Report on the Audit of the Standalone Financial Results

### Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of JNK India Limited (Formerly known as JNK India Private Limited) (the "Company") for the quarter and year ended 31st March, 2024 ("Statement") 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 "LODR").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the LODR in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other

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Tel/Fax: 91-022-2163 5822 91-022-2163 5890 www.cvk-ca.com Ghatkopar: B-12/6, First Floor, , Rajdoot CHS., Anil Ubhare Marg, Ghatkopar(East), Mumbai-400 075. Tel/Fax: 91-022-2437 7798 www.cvk-ca.com

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comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2024.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 20 13, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

### Management's and Board of Directors' Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone financial statements. The Board of Directors of the Company is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of

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# CVK CASSOCIATES

appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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- Identify and assess the risks of material misstatement in the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



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# CVK CASSOCIATES

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### For CVK & Associates

Chartered Accountant Firm Registration No: 101745W

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**CA K. P. Chaudhari** Partner Membership No.: 031661

Place: Mumbai Date: 30th May, 2024 UDIN: 24031661BKDGFA2435



JNK INDIA LIMITED (FORMERLY KNOWN AS JNK INDIA PRIVATE LIMITED) Registered Office : 203-206, Centrum, S G Barve Road, Wagle Estate, Thane (West) - 400604 CIN No. U29268MH2010PLC204223 Website : www.jnkindia.com

Statement of Consoildated Financial Results for the Quarter and Year Ended 31st, March, 2024

			Quarter ended	INR in Million Year ended		
		31st March, 2024	31st December, 2023	31st March, 2023	31st March, 2024	31st March, 2023
Sr. No.	Particulars	[Audited] [Refer note VII]	[Unaudited]	[Audited] [Refer note VII]	[Audited]	[Audited]
ĩ	Income:					
<i>.</i>	Revenue from Operations	2,268.48	1,197.69	1,073.95	4,802.41	4,073.02
	Other Income	13.13	25.42	14.42	51.54	42.43
	Total Income	2,281.61	1,223.11	1,088.37	4,853.95	4,115.45
н	Expenses:					
	Purchase of Stock- in- Trade	1,058.44	529.34	532.17	2,286.42	1,601.74
	Changes in Inventories of	1,000.11	020.04	002.17	2,200.42	1,001.74
	Finished Goods, Stock-in- Trade and Work-in-Progress	240.44	(92.44)	(204.64)	(11.31)	(196.16
	Project Expenses	283.51	230.01	159.69	728.77	1,097.20
	Employee Benefit Expenses	263.37	88.77	279.13	518.62	532.38
	Finance Costs	25.80	37.84	22.54	99.81	42.12
	Depreciation and Amortization	15.71	15.48	29.82	56.19	65.82
	Expenses				1000000020000	
	Other Expenses	110.16	56.50	127.46	286.48	343.06
	Total Expenses	1,997.43	865.50	946.17	3,964.98	3,486.22
	Profit before exceptional					2-2-2-101
ш	items and Tax (I-II)	284.18	357.61	142.20	888.97	629.23
IV	Exceptional Items		-	-		-
v	Profit Before Tax (III-IV)	284.18	357.61	142.20	888.97	629.23
VI	Tax Expense : Current Tax	105 77	50.00	50.05	007.05	100.1
a)	Deferred Tax	125.77	52.69	53.05	267.95	180.44
b)	Expense/(Income)	(8.08)	5.97	(17.41)	(5.47)	(16.95
	Total Tax Expense	117.69	58.66	35.64	262.48	163.49
VII	Profit for the period (V-VI)	166.49	298.95	106.56	626.49	465.74
	Other Comprehensive					
VIII	Income:					
	Items that will not be					
	reclassified to profit and loss					
	-Remeasurement gains / (loss)	(1.19)	-	(0.04)	(1.19)	(0.04
	of Defined benefit plans -Exchange difference on	(1.00)	(0.5.1)			
	translation	(1.08)	(2.51)	(0.22)	(2.17)	
	Total Other Comprehensive Income for the period	(2.27)	(2.51)	(0.26)	(3.36)	(0.04
IX	Total Comprehensive Income (VII+VIII)	164.22	296.44	106.30	623.13	465.70
	Paid-up Equity Share Capital					
		00 70	96.78	96.00	96.78	96.00
x				30.00	50.70	90.00
x	(Face Value of share :INR 2	96.78	50.70			
x xi		1,856.84	1,588.83	1,127.82	1,856.84	1,127.82
XI	(Face Value of share :INR 2 each ) Other Equity			1,127.82	1,856.84	1,127.82
	(Face Value of share :INR 2 each ) Other Equity Earning per share (EPS)	1,856.84	1,588.83			
XI	(Face Value of share :INR 2 each ) Other Equity Earning per share (EPS) a) Basic EPS (in INR)	1,856.84 3.44	1,588.83	2.22	12.95	9.70
XI	(Face Value of share :INR 2 each ) Other Equity Earning per share (EPS)	1,856.84	1,588.83			1,127.82 9.70 9.56



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#### JNK INDIA LIMITED (FORMERLY KNOWN AS JNK INDIA PRIVATE LIMITED) Registered Office : 203-206, Centrum, S G Barve Road, Wagle Estate, Thane (West) - 400604 CIN No. U29268MH2010PLC204223 Website : www.jnkindia.com

Statement of Consolidated Assets and Liabilities as at 31st March, 2024

		Ac at 21ct March	INR in Million
Particulars		As at 31st March, 2024	As at 31st March,
Particulars		Party and the second second	2023
ACCETO.		[Audited]	[Audited]
ASSETS:			
Non-Current Assets			
(a) Property, Plant & Equipment		82.82	54.38
(b) Right of Use Assets		147.65	149.18
(c) Capital work-in-progress		34.83	-
(d) Intangible Assets		2.62	3.63
(e) Financial Assets		1000 March 1	
(i) Loans		11.02	-
(ii) Other Financial Assets		253.97	88.85
(f) Deferred Tax Assets (Net)		30.36	24.90
(g) Other Non-Current Assets		0.38	3.31
Total Non-Current Assets	(a)	563.65	324.25
Current Assets			
(a) Inventories		831.84	820.53
(b) Financial Assets			
(i) Trade Receivables		2,130.87	1,143.50
(ii) Cash & Cash Equivalents		55.04	153.94
(iii) Bank Balances other than (ii) above		236.33	317.88
(iv) Loans		8.25	2.87
(v) Other Financial Assets		870.23	122.07
(c) Other Current Assets		581.54	492.71
Total Current Assets	(b)	4,714.10	3,053.50
Total Assets	(a+b)	5,277.75	3,377.75
EQUITY AND LIABILITIES:			
Equity			
(a) Equity Share Capital		96.78	96.00
(b) Other Equity		1,856.84	1,127.82
Total Equity	(c)	1,953.62	1,127.82
Liabilities			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		26.21	32.39
(ii) Lease Liabilities		91.37	80.50
(iii) Other Financial Liabilities			9.09
(b) Other Non-Current Liabilities		30.14	149.97
(c) Provisions		42.13	15.48
Total Non-Current liabilities	(d)	189.85	287.43
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		521.59	305.24
(ii) Lease Liabilities		16.29	22.59
(iii) Trade Payables			
(A) Total outstanding dues of micro enterprises and small enterprises		560.58	45.74
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3	578.42	351.83
(iv) Other Financial Liabilities		250 44	150 00
(b) Other Current Liabilities		358.41	158.63
(c) Provisions		724.11	844.88
(d) Current Tax Liabilities (Net)	1	152.61	75.42
(d) Current Tax Liabilities (Net) Total Current Liabilities		222.27	62.17
i otal Current Liadilities	(e)	3,134.28	1,866.50





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Independent Auditor's Report on the Annual Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of JNK India Limited (Formerly known as JNK India Private Limited)

Report on the Audit of the Consolidated Financial Results

### Opinion

We have audited the accompanying consolidated annual financial results of JNK India Limited (Formerly known as JNK India Private Limited) ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the year ended 31st March, 2024 ("Statement") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries, the Statement:

- i. includes the annual financial results of the following subsidiaries:
  - a) JNK India Private FZE, Nigeria
  - b) JNK Renewable Energy Private Limited
- ii. are presented in accordance with the requirements of Regulation 33 of the LODR as amended; and

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Tel/Fax: 91-022-2163 5822 91-022-2163 5890 www.cvk-ca.com Ghatkopar: B-12/6, First Floor, , Rajdoot CHS, Anil Ubhare Marg, Ghatkopar(East), Mumbal-400 075. Tel/Fax: 91-022-2437 7798 www.cvk-ca.com

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iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the year ended 31st March, 2024.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

### Board of Directors' Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR. The

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respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies 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 the 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective board of directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

### Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they

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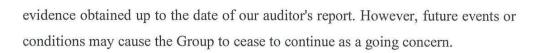


could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement in the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

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- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR, as amended, to the extent applicable.



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### **Other Matter**

- 1. The consolidated Financial Results include the audited Financial Result of one Indian subsidiary, whose Financial Statements reflect Group's share of total assets (before consolidation adjustments) of INR 13.57 million as at 31st March, 2024, Group's share of total revenue (before consolidation adjustments) of INR 32.17 million and INR 33.88 million and Group's share of total net profit after tax (before consolidation adjustments) of INR 4.42 million and INR 1.76 million for the quarter ended 31st March, 2024 and for the year ended 31st March, 2024 respectively, as considered in the consolidated Financial Results, which have been audited by its respective independent auditor. The independent auditor's report on financial statements of the said entity has been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the said entity, is based solely on the report of such auditor and the procedures performed by us are as stated in paragraph above.
- 2. The consolidated Financial Results include the audited Financial Result of one Nigerian subsidiary, whose Financial Statements reflect Group's share of total assets (before consolidation adjustments) of INR 16.54 million as at 31st March, 2024, Group's share of total revenue (before consolidation adjustments) of INR 7.02 million and INR 43.98 million and Group's share of total net profit after tax (before consolidation adjustments) of INR 0.98 million and INR 8.34 million for the quarter ended 31st March, 2024 and for the year ended 31st March, 2024 respectively, as considered in the consolidated Financial Results, which have been audited by its respective independent auditor. The said financial statements have been prepared in the Nigerian currency in accordance with accounting principles generally accepted in that country and have been audited by Nigerian auditors under generally accepted auditing standards applicable in that country. The Holding Company has converted the financial statements of the said subsidiary from the currency and the accounting principles generally accepted in the accounting principles generally accepted in the said



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country to Indian Rupees and the accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company. Our opinion in so far as it relates to the balances and affairs of the said subsidiary is based on the report of the said auditor and the conversion adjustments prepared by the Holding Company and audited by us.

Both the above companies are not material subsidiaries as defined in LODR.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

### 3. The Statement includes:

- a) the results for the quarter ended 31st March, 2024 being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2024 and the audited year to date figures up to the third quarter ended 31st December, 2023 of the current financial year.
- b) the results for the quarter ended 31st March, 2023, being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2023 and unaudited year to date figures up to the third quarter ended 31st December, 2022 of the previous financial year.

### For CVK & Associates

Chartered Accountant

Firm Registration No: 101745W

CA K. P. Chaudhari

Partner Membership No.: 031661 Place: Mumbai Date: 30th May, 2024 UDIN: 24031661BKDGFB3044



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#### JNK INDIA LIMITED ( FORMERLY KNOWN AS JNK INDIA PRIVATE LIMITED) Registered Office : 203-206, Centrum, S G Barve Road, Wagle Estate, Thane (West) - 400604 CIN No. U29268MH2010PLC204223

Particulars	Year ended 31st March, 2024 [Audited]	Year ended 31s March, 2023 [Audited]
A. Cash Flows From Operating Activities		
Profit before Income Tax	879.35	630.7
Adjustments for Non Cash Items:		
Depreciation and Amortization Expense	56.19	63.1
Bad Debts Written Off	0.58	0.0
Provision for Doubtful Debts and Advances	24.18	2.2
Notional Interest on Lease	(0.11)	(0.1
Notional Expenses on Lease	0.13	0.1
Fixed Assets Written Off	-	2.7
Employee Benefit Expenses (ESOP)	120.40	50.7
Foreign Exchange Rate Fluctuation (Gain)/Loss	(0.07)	1.3
Adjustments for Non Operating Items:		
Finance Charges Incurred	68.20	25.9
Interest Income	(23.46)	(7.7
Profit on Mutual Fund Redemption	(0.38)	-
Changes in Working Capital:		
(Increase) / Decrease in Trade Receivables	(980.52)	(45.6
(Increase) / Decrease in Inventories	(11.31)	(196.1
Increase) / Decrease in Other Non-Current Assets	(43.50)	(130.1
(Increase) / Decrease in Current Assets	(862.65)	(328.7
Increase / (Decrease) in Trade Payables	741.21	(49.2
Increase / (Decrease) in Other Current Liabilities	(53.66)	(115.1
Increase / (Decrease) in Provisions	109.10	41.3
Cash Generated From Operations:	23.68	74.3
Income Taxes (Paid) / Refund	(119.67)	(150.2
Net Cash (used in) / from Operating Activities	(95.99)	(75.8
B. Cash Flows From Investing Activities		
Sale/(Purchase) of Property, Plant and Equipment	(80.67)	(69.6
Sale/(Purchase) of Intangible Assets	(2.37)	(2.6
Purchase of Capital Work in Progress	(34.83)	-
Interest on Deposits	23.46	7.7
Interest on ROU Asset	0.11	-
Fixed Deposits (Placed)/Matured	(54.25)	(287.9
Sale of Mutual Funds	100.38	110.5
Purchase of Mutual Funds	(100.00)	-
nvestment in Subsidiaries	-	(1.0
Net Cash (used in) / from Investing Activities	(148.17)	(242.9
C. Cash Flow From Financing Activities:		
ssue of Equity Shares	0.78	
Addition of Long Term Borrowings	3.29	5.4
Addition of Short Term Borrowings	206.88	272.20
Finance Charges Incurred	(56.10)	(27.34
ncrease in Lease Liabilities	4.57	13.24
Dividend Paid	(14.51)	(14.4)
Net Cash (used in) / from Financing Activities	144.91	249.2
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(99.25)	(69.5
Cash and Cash Equivalents at beginning of the year	151.53	221.0
Effect of exchange rate Gain/(Loss) cash and cash equivalents	(0.07)	-
Cash and Cash Equivalents at end of the year	52.21	151.5



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#### JNK INDIA LIMITED (FORMERLY KNOWN AS JNK INDIA PRIVATE LIMITED) Registered Office : 203-206, Centrum, S G Barve Road, Wagle Estate, Thane (West) - 400604 CIN No. U29268MH2010PLC204223 Website : www.jnkindia.com

Statement of Consolidated Cash Flows for the Year Ended 31st March, 2024

A Cash Flows From Operating Activities Profit before income Tax B88.97 629.23 Adjustments for Non Cash Items: Depreciation and Amorization Expense Bad Debts Written Off 0.65 B Octow Provision for Doubtful Debts and Advances 0.011 0.011 0.011 0.05 0.05 0.05 0.05 0		Year ended 31st, March 2024	INR in Million Year ended 31st, March 2023
Profit before income Tax           Adjustments for Non Cash Items:         888.97         629.23           Adjustments for Non Cash Items:         56.19         65.87           Depreciation and Amorization Expense         56.19         65.82           Bad Debts Written Off         0.58         0.00           Provision for Doubtful Debts and Advances         (0.11)         (0.11)           Notional Interest on Lease         (0.11)         (0.11)           Fixed Assets Written Off         -         2.77           Employee Benefit Expenses (ESOP)         120.40         50.77           Foreign Exchange Rate Fluctuation Loss (Gain)/Loss         (0.51)         (7.61           Adjustments for Non Operating Items:         -         2.77           Finance Charges Incurred         68.20         17.77           Interest Income         (23.48)         (7.81           Profit on Mutual Fund Redemption         (0.38)         -           Charges In Working Capitat:         (11.31)         (166.65           (Increase) / Decrease in Inventories         (14.33)         (14.43           (Increase) / Decrease in Trade Receivables         (21.44.3)         (55.44)           (Increase) / Decrease in Trade Receivables         (24.97)         (2.66           (Increase) / Decrease in Other	Particulars	[Audited]	[Audited]
Profit before income Tax           Adjustments for Non Cash Items:         888.97         629.23           Adjustments for Non Cash Items:         56.19         65.87           Depreciation and Amorization Expense         56.19         65.82           Bad Debts Written Off         0.58         0.00           Provision for Doubtful Debts and Advances         (0.11)         (0.11)           Notional Interest on Lease         (0.11)         (0.11)           Fixed Assets Written Off         -         2.77           Employee Benefit Expenses (ESOP)         120.40         50.77           Foreign Exchange Rate Fluctuation Loss (Gain)/Loss         (0.51)         (7.61           Adjustments for Non Operating Items:         -         2.77           Finance Charges Incurred         68.20         17.77           Interest Income         (23.48)         (7.81           Profit on Mutual Fund Redemption         (0.38)         -           Charges In Working Capitat:         (11.31)         (166.65           (Increase) / Decrease in Inventories         (14.33)         (14.43           (Increase) / Decrease in Trade Receivables         (21.44.3)         (55.44)           (Increase) / Decrease in Trade Receivables         (24.97)         (2.66           (Increase) / Decrease in Other			
Adjustments for Non Cash Items:       Adjustments         Adjustments for Non Cash Items:       56.19         Bad Debts Written Off       0.58         Provision for Doubful Debts and Advances       24.18         Notional Interest on Lease       0.13         Notional Interest on Lease       0.13         Notional Expenses on Lease       0.13         Fixed Assets Written Off       -         Ernployce Benefit Expenses (ESOP)       120.40         Foreign Exchange Rate Fluctuation Loss (Gain)/Loss       (0.51)         Adjustments for Non Operating Items:       (0.38)         Finance Charges Incurred       (82.20         Interest Income       (23.44)       (7.74)         Profit on Mutual Fund Redemption       (0.38)       -         Charges in Working Capital:       (984.08)       (45.85         (Increase) / Decrease in Intrade Receivables       (87.400)       (318.38)         Increase / Decrease in Other Non-Current Assets       (87.400)       (318.38)         Increase / Decrease in Intrade Receivables       (11.31)       (166.10)         Increase / Decrease in Intrade Receivables       (11.33)       (166.20)         Increase / Decrease in Other Non-Current Assets       (87.42)       (54.40)         Increase / Decrease in Intrade	· · · · · · · · · · · · · · · · · · ·		
Deprediation and Amortization Expense         56.19         65.82           Bad Debts Written Off         0.58         0.03           Provision for Doubtful Debts and Advances         24.18         2.22           Notional Interest on Lease         0.11         0.11         0.11           Notional Expenses on Lease         0.13         0.13         0.17           Fined Assets Written Off         -         2.77           Foreign Exchange Rate Fluctuation Loss (Gain)/Loss         (0.51)         (7.61           Adjustments for Non Operating Items:         -         2.77           Finance Charges Incurred         (68.20)         17.77           Interest Income         (23.48)         (7.81)           Profit on Mutual Fund Redemption         (0.38)         -           Charges in Working Capital:         (0.38)         -           (Increase) / Decrease in Inventories         (14.31)         (16.61)           (Increase) / Decrease in Other Non-Current Assets         (43.36)         (14.45)           (Increase) / Decrease in Other Current Liabilities         (44.36)         (14.45)           Increase / (Decrease) in Drovisions         19.19         62.76           Increase / (Decrease) in Indep Payables         (76.72)         (77.20)           I	Profit before Income Tax	888.97	629.23
Deprediation and Amortization Expense         56.19         65.82           Bad Debts Written Off         0.58         0.03           Provision for Doubtful Debts and Advances         24.18         2.22           Notional Interest on Lease         0.11         0.11         0.11           Notional Expenses on Lease         0.13         0.13         0.17           Fined Assets Written Off         -         2.77           Foreign Exchange Rate Fluctuation Loss (Gain)/Loss         (0.51)         (7.61           Adjustments for Non Operating Items:         -         2.77           Finance Charges Incurred         (68.20)         17.77           Interest Income         (23.48)         (7.81)           Profit on Mutual Fund Redemption         (0.38)         -           Charges in Working Capital:         (0.38)         -           (Increase) / Decrease in Inventories         (14.31)         (16.61)           (Increase) / Decrease in Other Non-Current Assets         (43.36)         (14.45)           (Increase) / Decrease in Other Current Liabilities         (44.36)         (14.45)           Increase / (Decrease) in Drovisions         19.19         62.76           Increase / (Decrease) in Indep Payables         (76.72)         (77.20)           I	Adjustments for Non Cash Items:		
Bad Debis Written Off         0.58         0.00           Provision for Doubtful Debis and Advances         24.18         2.22           Notional Interest on Lease         0.13         0.11           Notional Expenses on Lease         0.13         0.11           Fixed Assets Written Off         -         2.77           Employee Benefit Expenses (ESOP)         120.40         50.72           Foreign Exchange Rate Fluctuation Loss (Gain)/Loss         (0.51)         (7.61           Adjustments for Non Operating Items:         -         2.77           Innace Charges Incurred         68.20         17.77           Interest Income         (2.3.48)         (7.81)           Profit on Mutual Fund Redemption         (0.38)         -           Changes in Working Capital:         (1.31)         (19.64)           (Increase) / Decrease in Intrade Receivables         (984.08)         (45.65)           (Increase) / Decrease in Current Assets         (41.31)         (19.64)           Increase / Decrease in Current Assets         (49.91)         (11.48)           Increase / Decrease in Interent Setting         (49.91)         (11.48)           Increase / Decrease in Interent Non-Current Assets         (49.91)         (11.48)           Increase / Decrease in Intherectores <td></td> <td>56.19</td> <td>65.82</td>		56.19	65.82
Provision for Doubtful Debts and Advances         24.18         2.22           Notional Interest on Lease         (0,11)         (0,11)           Notional Expenses on Lease         0.13         0.13           Theod Assets Written Off         -         2.77           Employee Benefit Expenses (ESOP)         120.40         50.72           Foreign Exchange Rate Fluctuation Loss (Gain)/Loss         (0,51)         (7,61)           Adjustments for Non Operating Items:         -         2.77           Finance Charges Incurred         68.20         17.77           Interest Income         (23.48)         (7.84)           Profit on Mutual Fund Redemption         (0.38)         -           Charges In Working Capital:         (11.31)         (166.43)           (Increase) / Decrease in Inder Receivables         (17,71)         (11.31)           (Increase) / Decrease in Other Non-Current Assets         (43.66)         (14.65,46)           (Increase) / Decrease in Other Non-Current Assets         (43.66)         (14.43)           (Increase) / Decrease in Inder Payables         741.43         (15.40)           Increase / (Decrease) in Other Current Liabilities         (14.98)         (15.20)           Increase / (Decrease) in Provisions         102.65         41.60			
Notional Interest on Lease         (0,11)         (0,11)           Notional Expenses on Lease         0,13         0,11           Fixed Assets Written Off         -         2.77           Employee Benefit Expenses (ESOP)         120,40         50.72           Foreign Exchange Rate Fluctuation Loss (Gain)/Loss         (0,51)         (7,61           Adjustments for Non Operating Items:         68.20         17.77           Interest Income         (23,48)         (7,81           Profit on Mutual Fund Redemption         (23,48)         (43,65,65           Changes in Working Capitat:         (Increase) / Decrease in Trade Receivables         (14,11)         (16,61,61,61,61,61,61,61,61,61,61,61,61,6	Provision for Doubtful Debts and Advances		
Nutional Expenses on Lease         0.13         0.11           Fixed Assets Writen Off         -         2.77           Employee Benefit Expenses (ESOP)         120.40         50.72           Freiging Exchange Rate Fluctuation Loss (Gain)/Loss         (0.51)         (7.61           Adjustments for Non Operating Items:         -         -           Finance Charges Incurred         68.20         17.77           Increase Incurred         (23.48)         (7.81           Profit on Mutual Fund Redemption         (0.38)         -           Charges in Working Capital:         -         -           (Increase) / Decrease in Inventories         (11.31)         (196.64)           (Increase) / Decrease in Other Non-Current Assets         (43.36)         (14.45)           (Increase) / Decrease in Other Non-Current Assets         (43.36)         (14.45)           (Increase) / Decrease in Other Non-Current Liabilities         (19.43)         (14.85)           Increase / (Decrease) in Trade Payables         741.43         (55.46)           Increase / (Decrease) in Provisions         102.65         41.60           Cash Generated From Operations:         (19.19.89)         (114.85)           Increase / Becrease in Chrone Stig Activities         (2.37)         (2.68 <t< td=""><td>Notional Interest on Lease</td><td></td><td></td></t<>	Notional Interest on Lease		
Employee Benefit Expenses (ESOP)       120.40       50.72         Foreign Exchange Rate Fluctuation Loss (Gain)/Loss       (0.51)       (7.61         Adjustments for Non Operating Items:       (0.51)       (7.71         Interest Income       (23.48)       (7.81         Profit on Mutual Fund Redemption       (0.38)       -         Changes in Working Capital:       (0.38)       -         (Increase) / Decrease in Inventories       (11.31)       (196.16)         (Increase) / Decrease in Corrent Assets       (33.36)       (1.45)         (Increase) / Decrease in Other Non-Current Assets       (43.36)       (1.45)         (Increase) / Decrease in Other Current Liabilities       (44.91)       (14.45)         Increase / Decrease in Inventories       (19.81)       (19.62,65)         Increase / Decrease in Provisions       102.65       41.60         Cash Generated From Operations:       (19.18)       (150.20)         Increase / Carcease) in Invoisions       (19.72)       (72.04         Sale/(Purchase) of Incrept Assets       (2.37)       (2.66)         Sale/(Purchase) of Incrept Assets       (2.37)       (2.66)         Sale/(Purchase) of Incrept Assets       (2.37)       (2.65)         Sale/(Purchase) of Incrept Assets       (2.37)       (2	Notional Expenses on Lease		0.11
Foreign Exchange Rate Fluctuation Loss (Gain)/Loss       (0.51)       (7.61)         Adjustments for Non Operating Items:       68.20       17.77         Finance Charges Incurred       (68.20)       17.77         Interest Income       (23.48)       (7.81)         Profit on Mutual Fund Redemption       (0.38)       -         Changes in Working Capital:       (11.31)       (196.66)         (Increase) / Decrease in Trade Receivables       (984.08)       (45.65)         (Increase) / Decrease in Other Non-Current Assets       (43.36)       (1.45)         (Increase) / Decrease in Other Non-Current Assets       (984.08)       (45.65)         Increase / Decrease) in Trade Payables       741.43       (55.46)         Increase / Decrease) in Trade Payables       141.48       (114.85)         Increase / Decrease) in Trade Payables       100.265       41.60         Increase / Decrease) in Provisions       19.19       62.78         Increase / Checrease) in Trovisions       (119.88)       (150.20)         Net Cash (used in) / from Operating Activities       (23.48)       -         Bale/(Purchase) of Intangible Assets       (2.37)       (2.68         Purchase of Capital Work in Progress       (34.43)       -         Interest on Doposits       23.48	Fixed Assets Written Off	-	2.77
Adjustments for Non Operating Items:       68.20       17.77         Interest Income       (23.48)       (7.81         Profit on Mutual Fund Redemption       (0.38)       -         Changes in Working Capital:       (0.38)       -         (Increase) / Decrease in Trade Receivables       (984.08)       (45.65         (Increase) / Decrease in Current Assets       (43.36)       (1.45         (Increase) / Decrease in Current Assets       (870.40)       (318.39)         Increase / Decrease) in Trade Payables       741.43       (55.46         Increase / Decrease) in Trade Payables       741.43       (55.46         Increase / Decrease) in Provisions       102.65       41.60         Cash Generated From Operations:       19.19       62.78         Income Taxes (Paid) / Refund       (19.88)       (150.20)         Net Cash (used in) / from Operating Activities       (100.69)       (87.42)         Sale/(Purchase) of Intangible Assets       (2.37)       (2.86         Purchase of Capital Work in Progress       (34.83)       -         Interest on ROU Asset       (0.11       -         Fixed Deposits       (23.48       7.81         Purchase of Capital Work in Progress       (34.83)       (29.87         Interest on ROU Asse	Employee Benefit Expenses (ESOP)	120.40	50.72
Finance Charges Incurred66.2017.77Interest Income(23.48)(7.11)Interest Income(23.48)(7.11)Profit on Mutual Fund Redemption(0.38)-Changes in Working Capital: (Increase) / Decrease in Inventories(984.08)(45.65)(Increase) / Decrease in Other Non-Current Assets(43.36)(1.45)(Increase) / Decrease in Other Non-Current Assets(43.36)(1.45)(Increase) / Decrease in Other Current Liabilities(49.91)(114.85)Increase / (Decrease) in Trade Payables102.6541.60Increase / (Decrease) in Other Current Liabilities(49.91)(114.85)Increase / (Decrease) in Other Current Liabilities(49.91)(114.85)Increase / (Decrease) in Other Current Liabilities(19.88)(150.20)Net Cash (used in) / from Operating Activities(100.69)(87.42)Sale/(Purchase) of Intangible Assets(2.37)(2.66)Purchase of Capital Work in Progress(34.83)-Interest on Doposits23.487.81Interest on ROU Asset(100.38)110.58Purchase of Mutual Funds(100.38)110.58Sale of Mutual Funds(100.38)(100.38)Purchase of Mutual Funds(100.38)110.58C. Cash Flow From Financing Activities(141.28)(250.19)C. Cash Flow From Financing Activities(141.28)(250.19)C. Cash Flow From Financing Activities(55.95)(10.16)Increase In Lease Liabilities(44.57)13.24 <td>Foreign Exchange Rate Fluctuation Loss (Gain)/Loss</td> <td>(0.51)</td> <td>(7.61)</td>	Foreign Exchange Rate Fluctuation Loss (Gain)/Loss	(0.51)	(7.61)
Finance Charges Incurred66.2017.77Interest Income(23.48)(7.11)Interest Income(23.48)(7.11)Profit on Mutual Fund Redemption(0.38)-Changes in Working Capital: (Increase) / Decrease in Inventories(984.08)(45.65)(Increase) / Decrease in Other Non-Current Assets(43.36)(1.45)(Increase) / Decrease in Other Non-Current Assets(43.36)(1.45)(Increase) / Decrease in Other Current Liabilities(49.91)(114.85)Increase / (Decrease) in Trade Payables102.6541.60Increase / (Decrease) in Other Current Liabilities(49.91)(114.85)Increase / (Decrease) in Other Current Liabilities(49.91)(114.85)Increase / (Decrease) in Other Current Liabilities(19.88)(150.20)Net Cash (used in) / from Operating Activities(100.69)(87.42)Sale/(Purchase) of Intangible Assets(2.37)(2.66)Purchase of Capital Work in Progress(34.83)-Interest on Doposits23.487.81Interest on ROU Asset(100.38)110.58Purchase of Mutual Funds(100.38)110.58Sale of Mutual Funds(100.38)(100.38)Purchase of Mutual Funds(100.38)110.58C. Cash Flow From Financing Activities(141.28)(250.19)C. Cash Flow From Financing Activities(141.28)(250.19)C. Cash Flow From Financing Activities(55.95)(10.16)Increase In Lease Liabilities(44.57)13.24 <td>Adjustments for Non Operating Items:</td> <td></td> <td></td>	Adjustments for Non Operating Items:		
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Profit on Mutual Fund Redemption       (0.38)       -         Changes in Working Capital:       (0.38)       -         (Increase) / Decrease in Trade Receivables       (984.08)       (45.65         (Increase) / Decrease in Other Non-Current Assets       (43.36)       (1.45         (Increase) / Decrease in Other Non-Current Assets       (43.36)       (1.45         (Increase) / Decrease in Other Non-Current Labilities       (49.91)       (114.85         Increase / (Decrease) in Trade Payables       741.43       (55.46         Increase / (Decrease) in Other Current Liabilities       (49.91)       (114.85         Increase / (Decrease) in Provisions       102.65       41.60         Cash Generated From Operations:       19.19       62.78         Income Taxes (Paid) / Refund       (119.88)       (150.20         Net Cash (used in) / from Operating Activities       (100.69)       (87.42         Bale(/Purchase) of Intropilole Assets       (2.37)       (2.68         Purchase of Capital Work in Progress       (34.83)       -         Interest on Doposits       0.11       -         Fixed Deposits (Placed)/Matured       (48.33)       (293.87         Sale of Hutual Funds       (100.38)       110.59         Purchase of Mutual Funds       0.013	Interest Income		(7.81)
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(Increase) / Decrease in Other Non-Current Assets(43.36)(1.45)(Increase / Decrease) in Current Assets(870.40)(318.39)Increase / (Decrease) in Other Current Liabilities(49.91)(114.85)Increase / (Decrease) in Provisions19.1962.78Cash Generated From Operations:19.1962.78Income Taxes (Paid) / Refund(119.88)(150.20)Net Cash (used in) / from Operating Activities(100.69)(87.42)B. Cash Flows From Investing Activities(2.37)(2.68Purchase of Operation Operations:0.11-Interest on Deposits23.487.81Interest on Deposits(14.28)(29.37)Sale (/Purchase) of Intangible Assets(34.83)-Interest on Deposits23.487.81Interest on ROU Asset0.11-Fixed Deposits (Placed)/Matured(41.28)(29.37)Sale of Mutual Funds(100.00)-Purchase of Autual Funds(100.00)-Purchase of Equity Shares0.78-Addition of Long Term Borrowings3.295.47Addition of Long Term Borrowings3.295.47Addition of Long Term Borrowings206.88272.26Increase in Lease Liabilities4.5713.24Dividend Paid(14.51)(14.40)Net Cash (used in) / from Financing Activities4.5713.24Dividend Paid(14.51)(14.40)Net Cash (used in) / from Financing Activities4.5713.24Dividen			
(Increase) / Decrease in Current Assets       (870.40)       (378.33         Increase / (Decrease) in Trade Payables       741.43       (55.46         Increase / (Decrease) in Provisions       102.65       41.60         Cash Generated From Operations:       19.19       62.78         Income Taxes (Paid) / Refund       (119.88)       (150.20)         Net Cash (used in) / from Operating Activities       (100.69)       (87.42)         B. Cash Flows From Investing Activities       (2.37)       (2.66         Sale/(Purchase) of Intangible Assets       (2.37)       (2.66         Purchase of Capital Work in Progress       (34.83)       -         Interest on ROU Asset       0.11       -         Fixed Deposits       (34.83)       -         Interest on ROU Asset       (100.00)       -         Fixed Deposits       (100.38       110.59         Sale of Mutual Funds       (100.00)       -         Purchase of Mutual Funds       (100.00)       -         Susue of Equity Shares       0.78       -         Addition of Long Term Borrowings       3.29       5.47         Addition of Long Term Borrowings       3.29       5.47         Addition of Long Term Borrowings       3.29       5.47			and the second sec
Increase / (Decrease) in Trade Payables Increase / (Decrease) in Other Current Liabilities Increase / (Decrease) in Provisions Cash Generated From Operations: Increase / (Decrease) in Provisions Cash Generated From Operating Activities Income Taxes (Paid) / Refund Net Cash (used in) / from Operating Activities Sale/(Purchase) of Property, Plant and Equipment Sale/(Purchase) of Intangible Assets Purchase of Capital Work in Progress Sale /(Purchase) of Intangible Assets Purchase of Capital Work in Progress Sale of Mutual Funds Purchase of Mutual Funds Purchase of Mutual Funds Purchase of Mutual Funds Purchase of Short Term Borrowings Addition of Short Term Borrowings Addition of Short Term Borrowings Finance Charges Incurred Increase in Lease Liabilities Purdense in Lease Liabilities Finance Charges Incurred Increase in Lease Liabilities Interest on Corease) in Cash and Cash Equivalents (A+B+C) Cash and Cash Equivalents at beginning of the year Effect of exchange rate Gain/(Loss) on translation of foreign operations (2.17) (0.05)	(Increase) / Decrease in Current Assets	St. 150	2 B
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Interest on ROU Asset Fixed Deposits (Placed)/Matured (48.33) (293.87 Sale of Mutual Funds 100.38 110.59 Purchase of Mutual Funds (100.00) - Net Cash (used in) / from Investing Activities (141.28) (250.19 (141.28) (250.19 (141.28) (250.19 (141.28) (250.19 (141.28) (250.19 (141.28) (250.19 (26.88 272.26 Finance Charges Incurred (55.95) (10.16 Increase in Lease Liabilities (14.51) (14.40 Net Cash (used in) / from Financing Activities (14.51) (14.40 (14.51) (14.51) (14.51) (14.51) (14.51) (14.51) (14.51) (14.51) (	Interest on Deposits		7.81
Sale of Mutual Funds100.38110.59Purchase of Mutual Funds(100.00)-Net Cash (used in) / from Investing Activities(141.28)(250.19)C. Cash Flow From Financing Activities:0.78-Issue of Equity Shares0.78-Addition of Long Term Borrowings3.295.47Addition of Short Term Borrowings206.88272.26Finance Charges Incurred(55.95)(10.16Increase in Lease Liabilities4.5713.24Dividend Paid(14.51)(14.40)Net Cash (used in) / from Financing Activities145.06266.41Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)(96.91)(71.20)Cash and Cash Equivalents at beginning of the year153.94225.19Effect of exchange rate Gain/(Loss) cash and cash equivalents0.18-Exchange Gain/(Loss) on translation of foreign operations(2.17)(0.05)	Interest on ROU Asset		-
Purchase of Mutual Funds       (100.00)         Net Cash (used in) / from Investing Activities       (141.28)         C. Cash Flow From Financing Activities:       0.78         Issue of Equity Shares       0.78         Addition of Long Term Borrowings       3.29         Addition of Short Term Borrowings       206.88         Finance Charges Incurred       (55.95)         Increase in Lease Liabilities       4.57         Dividend Paid       (141.21)         Net Cash (used in) / from Financing Activities       145.06         Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)       (96.91)         Cash and Cash Equivalents at beginning of the year       153.94         Effect of exchange rate Gain/(Loss) cash and cash equivalents       0.18         Exchange Gain/(Loss) on translation of foreign operations       (2.17)	Fixed Deposits (Placed)/Matured	(48.33)	(293.87)
Net Cash (used in) / from Investing Activities(141.28)(250.19)C. Cash Flow From Financing Activities: Issue of Equity Shares0.78-Addition of Long Term Borrowings3.295.47Addition of Short Term Borrowings206.88272.26Finance Charges Incurred(55.95)(10.16)Increase in Lease Liabilities4.5713.24Dividend Paid(14.51)(14.40)Net Cash (used in) / from Financing Activities145.06266.41Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)(96.91)(71.20)Cash and Cash Equivalents at beginning of the year153.94225.19Effect of exchange rate Gain/(Loss) cash and cash equivalents0.18-Exchange Gain/(Loss) on translation of foreign operations(2.17)(0.05)	Sale of Mutual Funds	100.38	110.59
C. Cash Flow From Financing Activities:         Issue of Equity Shares         Addition of Long Term Borrowings         Addition of Short Term Borrowings         Finance Charges Incurred         Increase in Lease Liabilities         Dividend Paid         Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)         Cash and Cash Equivalents at beginning of the year         Effect of exchange rate Gain/(Loss) cash and cash equivalents         Exchange Gain/(Loss) on translation of foreign operations	Purchase of Mutual Funds	(100.00)	
Issue of Equity Shares0.78Addition of Long Term Borrowings3.29Addition of Short Term Borrowings206.88Finance Charges Incurred(55.95)Increase in Lease Liabilities4.57Dividend Paid(14.51)Net Cash (used in) / from Financing Activities145.06Dividend Paid(14.51)Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)(96.91)Cash and Cash Equivalents at beginning of the year153.94Effect of exchange rate Gain/(Loss) cash and cash equivalents0.18Exchange Gain/(Loss) on translation of foreign operations(2.17)	Net Cash (used in) / from Investing Activities	(141.28)	(250.19)
Issue of Equity Shares0.78Addition of Long Term Borrowings3.29Addition of Short Term Borrowings206.88Finance Charges Incurred(55.95)Increase in Lease Liabilities4.57Dividend Paid(14.51)Net Cash (used in) / from Financing Activities145.06Dividend Paid(14.51)Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)(96.91)Cash and Cash Equivalents at beginning of the year153.94Effect of exchange rate Gain/(Loss) cash and cash equivalents0.18Exchange Gain/(Loss) on translation of foreign operations(2.17)	C. Cash Flow From Financing Activities:		
Addition of Long Term Borrowings3.295.47Addition of Short Term Borrowings206.88272.26Finance Charges Incurred(55.95)(10.16Increase in Lease Liabilities4.5713.24Dividend Paid(14.51)(14.40Net Cash (used in) / from Financing Activities145.06266.41Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)(96.91)(71.20Cash and Cash Equivalents at beginning of the year153.94225.19Effect of exchange rate Gain/(Loss) cash and cash equivalents0.18-Exchange Gain/(Loss) on translation of foreign operations(2.17)(0.05)	Issue of Equity Shares	0.78	-
Finance Charges Incurred       (55.95)       (10.16         Increase in Lease Liabilities       4.57       13.24         Dividend Paid       (14.51)       (14.40         Net Cash (used in) / from Financing Activities       145.06       266.41         Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)       (96.91)       (71.20)         Cash and Cash Equivalents at beginning of the year       153.94       225.19         Effect of exchange rate Gain/(Loss) cash and cash equivalents       0.18       -         Exchange Gain/(Loss) on translation of foreign operations       (2.17)       (0.05)	Addition of Long Term Borrowings		5.47
Finance Charges Incurred(55.95)(10.16Increase in Lease Liabilities4.5713.24Dividend Paid(14.51)(14.40Net Cash (used in) / from Financing Activities145.06266.41Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)(96.91)(71.20Cash and Cash Equivalents at beginning of the year153.94225.19Effect of exchange rate Gain/(Loss) cash and cash equivalents0.18-Exchange Gain/(Loss) on translation of foreign operations(2.17)(0.05)	Addition of Short Term Borrowings	Contraction of the Contraction o	272.26
Dividend Paid       (14.51)       (14.40         Net Cash (used in) / from Financing Activities       145.06       266.41         Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)       (96.91)       (71.20         Cash and Cash Equivalents at beginning of the year       153.94       225.19         Effect of exchange rate Gain/(Loss) cash and cash equivalents       0.18       -         Exchange Gain/(Loss) on translation of foreign operations       (2.17)       (0.05)	Finance Charges Incurred	(55.95)	(10.16)
Net Cash (used in) / from Financing Activities       145.06       266.41         Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)       (96.91)       (71.20         Cash and Cash Equivalents at beginning of the year       153.94       225.19         Effect of exchange rate Gain/(Loss) cash and cash equivalents       0.18       -         Exchange Gain/(Loss) on translation of foreign operations       (2.17)       (0.05)	Increase in Lease Liabilities	4.57	13.24
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)       (96.91)       (71.20         Cash and Cash Equivalents at beginning of the year       153.94       225.19         Effect of exchange rate Gain/(Loss) cash and cash equivalents       0.18       -         Exchange Gain/(Loss) on translation of foreign operations       (2.17)       (0.05)	Dividend Paid	(14.51)	(14.40)
Cash and Cash Equivalents at beginning of the year153.94225.19Effect of exchange rate Gain/(Loss) cash and cash equivalents0.18-Exchange Gain/(Loss) on translation of foreign operations(2.17)(0.05)	Net Cash (used in) / from Financing Activities	145.06	266.41
Cash and Cash Equivalents at beginning of the year153.94225.19Effect of exchange rate Gain/(Loss) cash and cash equivalents0.18-Exchange Gain/(Loss) on translation of foreign operations(2.17)(0.05)	Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(96.91)	(71.20)
Effect of exchange rate Gain/(Loss) cash and cash equivalents       0.18         Exchange Gain/(Loss) on translation of foreign operations       (2.17)	Cash and Cash Equivalents at beginning of the year		225.19
Exchange Gain/(Loss) on translation of foreign operations (2.17) (0.05	Effect of exchange rate Gain/(Loss) cash and cash equivalents		-
	Exchange Gain/(Loss) on translation of foreign operations		(0.05)
	Cash and Cash Equivalents at end of the year		153.94



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Date: May 30, 2024.

То,	То,
BSE Limited,	National Stock Exchange of India Limited,
The General Manager,	The Manager, Listing Department
Department of Listing Operations,	Exchange Plaza, C-1, Block-G,
Phiroze Jeejeebhoy Towers,	Bandra Kurla Complex, Bandra (East),
Dalal Street, Mumbai - 400 001	Mumbai – 400 051
Scrip code: 544167	Security Symbol: JNKINDIA

Dear Sir/Madam,

### Sub: <u>Declaration on Unmodified Audit Report under Regulation 33(3)(d) of the SEBI</u> (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to the Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. Cir/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s. CVK & Associates, Chartered Accountants, Mumbai (Firm Registration Number: 101745W), the Statutory Auditors of the Company, have issued the Audit Report with unmodified opinion on the Audited (Standalone & Consolidated) Financial Statements of the Company for the financial year ended March 31, 2024.

Thanking you

Yours faithfully,

For JNK India Limited,

Ashish Soni Company Secretary & Compliance Officer