

PCL/SE/11/2021-2022

13.11.2021

The Corporate Relationship Department The Bombay Stock Exchange Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, <u>Mumbai-400 001</u>	The General Manager- Listing National Stock Exchange of India Ltd. "Exchange Plaza", Bandra-Kurla Complex, Bandra (East), <u>Mumbai-400 051</u>
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Symbol/Script Code: (BSE)530555/(NSE) PARACABLES**Sub: Outcome of the Board Meeting****Dear Sir,**

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 this is to inform you that the Board of Directors of the Company at their meeting held on Saturday, the 13th day of November 2021, has approved inter-alia, the following:

1. Standalone and Consolidated Un-Audited Financial Results for the quarter and half year ended 30th September, 2021.
2. Limited Review Report of the Statutory Auditors on the aforesaid Standalone and Consolidated Un-Audited Financial Results for the quarter and half year ended 30th September, 2021.

The Board Meeting commenced at 3.00 P.M. and concluded 5.20 P.M.

This is for your information and record.

For Paramount Communications Limited
Rashi Goel
Company Secretary & Compliance officer

Independent Auditor's Review Report on the Quarterly and year to date Unaudited 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
PARAMOUNT COMMUNICATIONS LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of Paramount Communications Limited ('the Company') for the quarter ended September 30, 2021 and year to date from April 1, 2021 to September 30, 2021 ('the statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulation, 2015, as amended ("the Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P BHOLUSARIA & CO.
Chartered Accountants
Firm Registration No.: 000468N




(Pawan Bholusaria)

Partner

M No. 080691

UDIN: 21080691 AAAA DE 3368

Place: Delhi
Dated: 13.11.2021

Independent Auditor's Review Report on the Quarterly and year to date Unaudited 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
PARAMOUNT COMMUNICATIONS LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Paramount Communications Limited (the "Holding Company") and its Subsidiary (the Holding Company and its subsidiary together referred to as " the Group") for the quarter ended September 30, 2021 and year to date from April 1, 2021 to September 30, 2021 ('the statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The statement includes the result of the Holding Company and the following subsidiaries:
Paramount Holdings Limited
AEI Power Cables Limited



5. The accompanying statement includes unaudited interim financial results and other unaudited financial information of aforesaid 2 subsidiaries which have not been reviewed by their auditors, whose interim financial results reflects total assets of Rs. NIL as at 30th September, 2021, total revenue of Rs. NIL, net profit after tax of Rs. NIL and total comprehensive income of Rs. NIL for the quarter and half year ended 30th September, 2021 and net cash flows of Rs. NIL for the half year ended 30th September, 2021 as considered in the statement. These unaudited interim financial results and other financial information havenot been reviewed by their auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries are based solely on such unaudited interim financial results and other unaudited financial information. In our opinion and, according to the information and explanation given to us by the management, these interim financial results and other financial information are not material to the group.
Our Conclusion on the Statement is not modified in respect of above matter.
6. Based on our review conducted and procedures performed as stated in Paragraph 3 above and based on the consideration referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of regulation 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P BHOLUSARIA & CO.
Chartered Accountants
Firm Registration No.: 000468N



(Signature)
(Pawan Bholusaria)
Partner
M No. 080691

UDIN: 21080691AAAA DF2680

Place: Delhi
Dated: 13.11.2021

Paramount Communications Limited

Regd. Office: C-125 Naraina Industrial Area, Phase-1, Naraina, New Delhi-110 028
 Phone :91-11-45618800 Fax : 91-11-25893719-20 Web: paramountcables.com
 CIN -L74899DL1994PLC061295.

EXTRACT OF STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in Lacs except per share data)

Particulars	STANDALONE						CONSOLIDATED					
	Quarter ended		Half Year Ended		Year Ended		Quarter ended		Half Year Ended		Year Ended	
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	30.09.2021	30.06.2021	30.09.2021	30.09.2020	30.09.2021	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total income from operations	13,809.02	9,638.70	11,743.84	23,447.72	20,245.36	51,908.33	13,809.02	9,638.70	23,447.72	11,743.84	20,245.36	51,908.33
Profit/(Loss) from ordinary activities after finance costs but before exceptional items	158.98	(98.63)	22.72	60.35	(138.23)	310.02	158.98	(98.63)	60.35	22.72	(138.23)	310.02
Profit/(Loss) from ordinary activities before tax	158.98	(98.63)	22.72	60.35	(138.23)	310.02	158.98	(98.63)	60.35	22.72	(138.23)	310.02
Net Profit/(Loss) from ordinary activities after tax	158.98	(98.63)	22.72	60.35	(138.23)	310.02	158.98	(98.63)	60.35	22.72	(138.23)	310.02
Other comprehensive income/(loss)	8.02	8.01	(5.23)	16.03	(10.46)	32.06	8.02	8.01	16.03	(5.23)	(10.46)	32.06
Total Comprehensive Income (Comprising Profit/ (Loss) and other comprehensive income for the period)	167.00	(90.62)	17.49	76.38	(148.69)	342.08	167.00	(90.62)	76.38	17.49	(148.69)	342.08
Paid up Equity Share Capital (Face Value Rs. 2/- Per Equity Share)	3,883.68	3,883.68	3,682.68	3,883.68	3,682.68	3,883.68	3,883.68	3,883.68	3,883.68	3,682.68	3,682.68	3,883.68
Other Equity Excluding revaluation Reserve						15,411.49						15,411.49
Earnings Per Share (of Rs. 2/-each) (Not Annualised):												
a) Basic	0.08	(0.05)	0.01	0.03	(0.08)	0.17	0.08	(0.05)	0.03	0.01	(0.08)	0.17
b) Diluted	0.08	(0.05)	0.01	0.03	(0.08)	0.17	0.08	(0.05)	0.03	0.01	(0.08)	0.17

The above is an extract of the detailed format of the unaudited Financial Results for the quarter and Half year ended 30th September, 2021 filed with the Stock Exchange under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly Unaudited Financial Results are available on company's website at www.paramountcables.com and the stock exchange's websites, www.nseindia.com and www.bseindia.com.

By and on behalf of the Board
 For PARAMOUNT COMMUNICATIONS LTD.



Place: New Delhi
 Date : 13.11.2021

PARAMOUNT COMMUNICATIONS LIMITED

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 E-mail: pd@paramountcables.com, Website: www.paramountscables.com
 CIN : L74899DL1994PLC061295

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended		Half Year Ended		Year Ended		Quarter Ended		Half Year Ended		Year Ended	
		30.09.2021	30.06.2021	30.09.2021	30.09.2020	31.03.2021	31.03.2021	30.09.2021	30.06.2021	30.09.2021	30.09.2020	30.09.2021	30.09.2020
	Income	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	13,809.02	9,638.70	11,743.84	20,245.36	51,908.33	13,809.02	9,638.70	11,743.84	23,447.72	20,245.36	51,908.33	51,908.33
II	Other income	58.95	85.90	54.77	136.18	268.50	58.95	85.90	54.77	144.85	136.18	268.50	268.50
III	Total Income (I+II)	13,867.97	9,724.60	11,798.61	20,381.54	52,176.83	13,867.97	9,724.60	11,798.61	23,592.57	20,381.54	52,176.83	52,176.83
IV	Expenses	11,124.32	8,977.11	11,250.16	15,441.21	39,728.76	11,124.32	8,977.11	11,250.16	20,101.43	15,441.21	39,728.76	39,728.76
	(a) Cost of materials consumed	(683.42)	(1,479.11)	(1,981.47)	676.11	1,604.22	(683.42)	(1,479.11)	(1,981.47)	(2,162.53)	676.11	1,604.22	1,604.22
	(b) Changes in inventories of finished goods, work-in-progress and scrap	589.69	581.33	429.78	850.27	1,971.32	589.69	581.33	429.78	1,171.02	850.27	1,971.32	1,971.32
	(c) Employee benefits expense	180.97	194.28	169.29	385.12	704.64	180.97	194.28	169.29	375.25	385.12	704.64	704.64
	(d) Finance costs	238.66	236.13	224.88	447.08	907.16	238.66	236.13	224.88	474.79	447.08	907.16	907.16
	(e) Depreciation and amortization expense	2,258.77	1,313.49	1,683.25	2,719.98	6,950.71	2,258.77	1,313.49	1,683.25	3,572.26	2,719.98	6,950.71	6,950.71
	(f) Other expenses	13,708.99	9,823.23	11,775.89	20,519.77	51,866.81	13,708.99	9,823.23	11,775.89	23,532.22	20,519.77	51,866.81	51,866.81
V	Total Expenses (IV)	158.98	(98.63)	22.72	(138.23)	310.02	158.98	(98.63)	22.72	60.35	(138.23)	310.02	310.02
	Profit/(Loss) before exceptional items and tax (III -IV)	-	-	-	-	-	-	-	-	-	-	-	-
VI	Exceptional items	158.98	(98.63)	22.72	(138.23)	310.02	158.98	(98.63)	22.72	60.35	(138.23)	310.02	310.02
VII	Profit/(Loss) after exceptional items but before tax (V+VI)	158.98	(98.63)	22.72	(138.23)	310.02	158.98	(98.63)	22.72	60.35	(138.23)	310.02	310.02
VIII	Tax expense	-	-	-	-	-	-	-	-	-	-	-	-
	(I) Current Tax	-	-	-	-	-	-	-	-	-	-	-	-
	(II) Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-
	Total Tax expense	-	-	-	-	-	-	-	-	-	-	-	-
IX	Profit / (Loss) for the period from continuing operations (VII - VIII)	158.98	(98.63)	22.72	(138.23)	310.02	158.98	(98.63)	22.72	60.35	(138.23)	310.02	310.02
X	Discontinued operations :-	-	-	-	-	-	-	-	-	-	-	-	-
	Profit/(Loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations (after tax)	-	-	-	-	-	-	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX + XII)	158.98	(98.63)	22.72	(138.23)	310.02	158.98	(98.63)	22.72	60.35	(138.23)	310.02	310.02



(Signature)

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in Lacs except per share data)

S. No.	Particulars	STANDALONE						CONSOLIDATED								
		Quarter Ended		Half Year Ended		Year Ended	Quarter Ended		Half Year Ended		Year Ended					
		30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited	30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited				
XIV	Other comprehensive income/(Loss) : A. (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit & loss B. (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit & loss	8.02	8.01	16.03	(10.46)	32.06	8.02	8.01	16.03	(10.46)	32.06	16.03	8.01	16.03	(10.46)	32.06
XV	Total other comprehensive income (Loss) (XIV) Total Comprehensive Income (Comprising Profit/ (Loss) and other comprehensive income for the period) (XIII + XIV)	8.02	8.01	16.03	(10.46)	32.06	8.02	8.01	16.03	(10.46)	32.06	16.03	8.01	16.03	(10.46)	32.06
XVI	Paid-up equity share capital (Face Value Rs. 2 per share)	167.00	(90.62)	76.38	(148.69)	342.08	167.00	(90.62)	76.38	(148.69)	342.08	167.00	(90.62)	76.38	(148.69)	342.08
XVII	Other Equity Excluding revaluation Reserve	3,883.68	3,883.68	3,883.68	3,682.68	3,883.68	3,883.68	3,883.68	3,883.68	3,682.68	3,883.68	3,883.68	3,883.68	3,883.68	3,682.68	3,883.68
XVIII	Earnings per equity share in Rs. (for continuing operations): (1) Basic (2) Diluted	0.08 0.08	(0.05) (0.05)	0.03 0.03	(0.08) (0.08)	0.17 0.17	0.08 0.08	(0.05) (0.05)	0.03 0.03	(0.08) (0.08)	0.17 0.17	0.08 0.08	(0.05) (0.05)	0.03 0.03	(0.08) (0.08)	0.17 0.17
XIX	Earnings per equity share in Rs. (for discontinuing operations): (1) Basic (2) Diluted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XX	Earnings per equity share in Rs. (for discontinuing & continuing operations): (1) Basic (2) Diluted	0.08 0.08	(0.05) (0.05)	0.03 0.03	(0.08) (0.08)	0.17 0.17	0.08 0.08	(0.05) (0.05)	0.03 0.03	(0.08) (0.08)	0.17 0.17	0.08 0.08	(0.05) (0.05)	0.03 0.03	(0.08) (0.08)	0.17 0.17



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Statement of Assets and Liabilities as at 30.09.2021

(Rs. in Lacs)

Particulars	STANDALONE		CONSOLIDATED	
	As at	As at	As at	As at
	30.09.2021 (Unaudited)	31.03.2021 (Audited)	30.09.2021 (Unaudited)	31.03.2021 (Audited)
Assets				
Non-current assets				
(a) Property, Plant and Equipment	9,787.48	10,004.10	9,787.48	10,004.10
(b) Right of use assets	3,932.37	4,047.46	3,932.37	4,047.46
(c) Intangible assets	190.31	161.87	190.31	161.87
(d) Financial Assets				
(i) Investments	0.00	0.00	0.00	0.00
(ii) Loans	5.10	4.41	5.10	4.41
(iii) Others	1,415.13	2,072.93	1,415.13	2,072.93
(e) Other non-current assets	29.38	43.99	29.38	43.99
Current assets				
(a) Inventories	12,735.15	10,020.32	12,735.15	10,020.32
(b) Financial Assets				
(i) Trade receivables	18,321.31	16,720.59	18,321.31	16,720.59
(ii) Cash and cash equivalents	26.39	726.60	26.39	726.60
(iii) Bank balances other than (ii) above	1,563.63	1,338.39	1,563.63	1,338.39
(iv) Loans	27.72	20.91	27.72	20.91
(v) Other Current Financial Assets	322.96	370.20	322.96	370.20
(c) Current Tax Assets	424.14	409.38	424.14	409.38
(d) Other current assets	1,276.78	1,149.23	1,276.78	1,149.23
Total assets	50,057.85	47,090.38	50,057.85	47,090.38



Statement of Assets and Liabilities as at 30.09.2021

(Rs. in Lacs)

Particulars	STANDALONE		CONSOLIDATED	
	As at	As at	As at	As at
	30.09.2021 (Unaudited)	31.03.2021 (Audited)	30.09.2021 (Unaudited)	31.03.2021 (Audited)
Equity and liabilities				
Equity				
(a) Equity share capital	3,883.68	3,883.68	3,883.68	3,883.68
(b) Other equity	15,487.87	15,411.49	15,487.87	15,411.49
Liabilities				
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	16,559.75	17,409.75	16,559.75	17,409.75
(ii) Lease Liabilities	1,115.99	1,193.60	1,115.99	1,193.60
(b) Provisions	108.04	101.50	108.04	101.50
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	1,601.99	1,474.53	1,601.99	1,474.53
(ii) Lease Liabilities	155.18	151.74	155.18	151.74
(iii) Trade payables				
- Total outstanding dues of Micro and Small Enterprises	297.57	168.38	297.57	168.38
-Total outstanding dues of creditors other than Micro and Small Enterprises	9,223.66	6,557.62	9,223.66	6,557.62
(iv) Other Current Financial Liabilities	932.42	363.35	932.42	363.35
(b) Other current liabilities	604.07	289.86	604.07	289.86
(c) Provisions	87.63	84.88	87.63	84.88
Total equity and liabilities	50,057.85	47,066.38	50,057.85	47,090.38



Notes:

- 1 The aforesaid unaudited standalone and consolidated Financial Results have been reviewed and recommended by the Audit Committee at its meeting held on 13th November, 2021 and approved by the Board of Directors at its meeting held on the same date. The Statutory Auditors have carried out limited review of these Financial Results.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 The consolidated financial results of the Company and its subsidiaries have been prepared as per Ind AS 110 "Consolidated Financial Statements" as notified by the Ministry of Corporate Affairs.
- 4 The Code on Social Security, 2020 ("the Code") has been approved by the Parliament which inter-alia deals with employee benefits during employment and post-employment. The Code has been published in the Gazette of India on September 29, 2020. The effective date of the Code and rules thereunder are yet to be notified. In view of this, the impact of the change, if any, on the Company will be assessed and recognised post notification of the relevant provisions.
- 5 There are no separate reportable segments as per the Indian Accounting Standard (Ind AS-108) on segment reporting
- 6 The company's operations and revenue during the period were impacted due to COVID-19. The company has assessed the possible impacts of COVID-19 on its financial statements based on internal and external factors upto the date of approval of the Unaudited Financial Results. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.
- 7 The figures of the previous year /periods have been regrouped/ rearranged wherever considered necessary to facilitate comparison.

Place : New Delhi
Date : 13.11.2021



By and on behalf of the Board
For PARAMOUNT COMMUNICATIONS LTD.

Sandeep Aggarwal
Managing Director
DIN No 00002646

STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in Lacs)

Particulars	Standalone		Consolidated	
	Unaudited		Unaudited	
	For the half year ended 30th September, 2021	For the half year ended 30th September, 2020	For the half year ended 30th September, 2021	For the half year ended 30th September, 2020
(A) CASH FLOWS FROM OPERATING ACTIVITIES				
Net Profit before taxation	60.35	(138.24)	60.35	(138.24)
Adjustment for :				
Depreciation and amortization expenses	474.79	447.08	474.79	447.08
Interest Expenses/ Finance Cost	320.62	322.00	320.62	322.00
Increase on lease liability & on fair valuation of Security Deposit	54.64	63.12	54.64	63.12
Reversal of lease rent liability	(133.33)	(130.93)	(133.33)	(130.93)
Unrealised Exchange Gain/(Loss)	20.67	(6.46)	20.67	(6.46)
(Profit) /Loss on sale of Property plant & equipments (net)	-	(1.98)	-	(1.98)
Interest Income	(103.30)	(116.86)	(103.30)	(116.86)
Operating Profit before working capital changes	694.44	437.73	694.44	437.73
Adjustment for :				
Decrease / (Increase) in Trade Receivables	(1,621.40)	1,595.87	(1,621.40)	1,595.87
Decrease / (Increase) in Loans & Advances	(7.50)	(6.60)	(7.50)	(6.60)
Decrease / (Increase) in Inventories	(2,714.83)	(176.80)	(2,714.83)	(176.80)
Decrease / (Increase) in Other financial and non financial Assets	386.72	(704.19)	386.72	(704.19)
(Decrease) / Increase in Trade Payables	2,795.24	(666.39)	2,795.24	(666.39)
(Decrease) / Increase in Other Liabilities & Provisions	908.59	159.29	908.59	159.29
Cash generated from operation	441.26	638.91	441.26	638.91
Exceptional items				
Income Tax Paid/Refund (Net)	(14.76)	(0.80)	(14.76)	(0.80)
NET CASH FROM OPERATING ACTIVITIES (A)	426.50	638.11	426.50	638.11
(B) CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Property plant & equipments including Capital WIP	(171.50)	(182.11)	(171.50)	(182.11)
Sale of Property plant & equipments	-	16.55	-	16.55
Interest Received	87.95	116.86	87.95	116.86
NET CASH FROM INVESTING ACTIVITIES (B)	(83.55)	(48.70)	(83.55)	(48.70)
(C) CASH FLOWS FROM FINANCING ACTIVITIES				
Interest Expenses/ Finance Cost	(320.62)	(322.00)	(320.62)	(322.00)
Increase/(Decrease) in Borrowings from ARC /NBFC	(722.54)	(412.93)	(722.54)	(412.93)
Loan from Directors	-	78.00	-	78.00
NET CASH FROM FINANCING ACTIVITIES (C)	(1,043.16)	(656.93)	(1,043.16)	(656.93)
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	(700.21)	(67.52)	(700.21)	(67.52)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	726.60	152.53	726.60	152.53
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	26.39	85.01	26.39	85.01

