

# OMKAR OVERSEAS LIMITED

(CIN: L51909GJ1994PLC023680)

REGD. OFFICE:  
304, Shoppers Plaza-V, Govt Servant  
Co-Op Hsg Soc, Opp. Municipal Market,  
C.G. Road, Navrangpura, Ahmedabad-  
380009 Gujarat

Mobile: +91-99257 46030

Website: <http://www.omkaroverseasltd.com/>

Email: [omkaroverseas212@gmail.com](mailto:omkaroverseas212@gmail.com)

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Date: May 15, 2024

To,  
Department of Corporate Services  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers, Dalal  
Street, Fort, Mumbai - 400001.

Dear Sir/Madam,

**Sub: Approval of Audited Standalone Financial Results of the Company for the quarter  
and year ended on 31<sup>st</sup> March, 2024.**

**Ref: Scrip Code: 531496 (Omkar Overseas Limited)**

With reference to the above-mentioned subject and pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby want to inform you that the Board of Directors in their meeting held today, i.e., on Wednesday, 15<sup>th</sup> May 2024 at the registered office of the company which commenced at 04:30 PM and concluded at 05.45 PM inter-alia has:

- Considered and approved the Audited Standalone Financial Results of the Company for the quarter and year ended on 31<sup>st</sup> March, 2024 pursuant to Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 .

Please take the same on your records.

Thanking You,

Yours faithfully,

**FOR, Omkar Overseas Limited**

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**BHAVINKUMAR ARVINDKUMAR PATEL**  
**COMPANY SECRETARY AND CFO**  
**ACS NO.: A47572**

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## ANNEXURE I

### Statement on Impact of Audit Qualifications (for audit report with modified opinion)

#### submitted along-with Annual Audited Financial Results - (Standalone)

I	Sr	Particulars	Audited Figures (as reported before adjusting for qualifications) (RS. In Lacs)	Adjusted Figures (audited figures after adjusting for qualifications) (RS. In Lacs)
	1	Turnover / Total income	0	0
	2	Total Expenditure	13.2	13.2
	3	Net Profit/(Loss)	-103.45	-103.45
	4	Earnings Per Share	-2.1	-2.1
	5	Total Assets	11.19	11.19
	6	Total Liabilities	11.19	11.19
	7	Net Worth	-5.8	-5.8
	8	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL
II	<b>Audit Qualification (each audit qualification separately):</b>  <b>a. Details of Audit Qualification:</b>  The accumulated losses exceeds its paid up capital and free reserves and which results into negative networth of company. The paid-up capital of the company as on 31st March, 2024 was Rs. 4,92,35,750/- and security premium balance was Rs. 5,69,43,000/- against which the accumulated losses were Rs. 10,67,58,585/-. This resulted into negative networth of Rs. 5,79,835/-. Further there is no business activity during the year under consideration. Thus, on the basis of both operational and financial parameters, there exists significant doubt on ability of entity to continue as going concern. The management has proposed capital reduction scheme in this regard.  b. Type of Audit Qualification: Disclaimer of Opinion  c. Frequency of qualification: appeared First time  d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:			

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Audit Qualification No	Management's Views
II(a)	Management has already started capital reduction scheme

e, For Audit Qualification(s) where the impact is not quantified by the auditor: Not applicable

(i) Management's estimation on the impact of audit qualification:

(ii) If management is unable to estimate the impact, reasons for the same:

(iii) Auditors' Comments on (i) or (ii) above:

**FOR, Omkar Overseas Limited**

**BHAVINKUMAR ARVINDKUMAR PATEL**  
**COMPANY SECRETARY AND CFO**  
**ACS NO.: A47572**



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

**INDEPENDENT AUDITOR'S REPORT**

**TO THE BOARD OF DIRECTORS OF**

**OMKAR OVERSEAS LIMITED**

304, SHOPPERS PLAZA-V,  
GOVT SERVANT CO-OP HSG SOC,  
OPP. MUNICIPAL MARKET, C.G. ROAD,  
NAVRANGPURA, AHMEDABAD

**Report on the audit of the Standalone Financial Results**

**Opinion**

I have audited the accompanying standalone quarterly financial result of **OMKAR OVERSEAS LIMITED** (the company) for the quarter ended **31<sup>st</sup> March, 2024** and the year-to-date results for the period from **01<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to me these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2024 as well as the year-to-date results for the period from 01<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024.

**Basis for Opinion**

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (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. I am 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 results under the provisions of the Companies Act, 2013 and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.





## **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. During the year under audit, there is no such matter to be reported.

### **A. Investment Loss**

During the year company has written off its investment worth Rs. 70,00,045/- made in ENERGY PRODUCTS (INDIA) LIMITED. Company has purchased equity shares of ENERGY PRODUCTS (INDIA) LIMITED from S. J. Infratech Private Limited in the month of July 2024. The consideration was discharged by way of an adjustment against liability of company worth Rs. 46,28,656 due to S. J. Infratech Private Limited and payment through banking channel of Rs. 23,85,000/- the balance amount remains outstanding. The management has is of the opinion that as company is unable to realise any amount from its investment in ENERGY PRODUCTS (INDIA) LIMITED, it has no realisable value. Thus, it has written off this loss as extra-ordinary item. This transaction has direct impact on financial statement of the company and thus it is considered as key audit matter.

#### **Auditor's Response:**

Audit procedure in this regard included and were not limited to following:

- a. Obtain supportive evidence from management with regards to investment decision and written confirmation from transferee about dischargement of liability.
- b. Obtain supportive evidence from management with regards to their assumption of nil realisation from investment.

Please refer notes to standalone financial statement.

### **B. Loss of Land Investment**

During the year company has written off its land worth Rs. 20,25,050/-. The title of the said land is disputed and matter is pending before judicial Authority and management is of the opinion that there is less probability of decision in favour of company. Thus, it has no realisable value. Management has written off loss to make financial statement fair and true. This transaction has direct impact on financial statement of the company and thus it is considered as key audit matter

#### **Auditor's Response:**

Audit procedure in this regard included and were not limited to following:

- a. Obtain supportive evidence from management with regards title deed of document, pending litigation and justification for this decision.
- b. Obtain expert opinion to justify the management decision.

Please refer notes to standalone financial statement

## **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of





Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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.

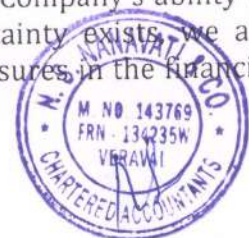
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 these standalone financial results.

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 of the standalone financial results, 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 financial





results 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

#### Other Matters

- The accumulated losses exceeds its paid up capital and free reserves and which results into negative networth of company. The paid up capital of the company as on 31st March, 2024 was Rs. 4,92,35,750/- and security premium balance was Rs. 5,69,43,000/- against which the accumulated losses were Rs. 10,67,58,585/-. This resulted into negative networth of Rs. 5,79,835/-. Further there is no business activity during the year under consideration. Thus, on the basis of both operational and financial parameters, there exists significant doubt on ability of entity to continue as going concern. The management has proposed capital reduction scheme in this regard.*
- The standalone annual financial results include the results for the quarter ended 31<sup>st</sup> March, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us for the quarter ended 30<sup>th</sup> September, 2023 and 31<sup>st</sup> December, 2023.
- The standalone financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statement of the Company for the year ended 31<sup>st</sup> March, 2024 on which we issued an unmodified audit opinion wide our report dated 15.05.2024.

As per our attached report of even date  
For, N.S. NANAVATI & CO.,  
Chartered Accountants  
Firm No. 134235W



*N. N. Nanavati*  
(CA NITESH NANAVATI)  
(Proprietor)  
M No: - 143769  
UDIN: 24143769BKFPBT3826  
Place: Ahmedabad  
Date: 15.05.2024

**OMKAR OVERSEAS LIMITED**  
**304, SHOPPERS PLAZA-V, GOVT SERVANT CO-OP HSG SOC, OPP. MUNICIPAL MARKET, C.G.**  
**ROAD, NAVRANGPURA, AHMEDABAD-380009**  
**(CIN-L51909GJ1994PLC023680)**

(Rs. in Lakhs; Except Face Value of Shares and EPS)

**Statement of Audited Financial Results for the Quarter and Year Ended March 31, 2024**

Sr. No.	Particulars	Quarter Ended			Year to date	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1</b>	<b>Revenue from Operations</b>	-	-	-	-	34.42
2	Other Income	-	-	0.66	-	0.66
<b>3</b>	<b>Total Revenue (1 + 2)</b>	-	-	<b>0.66</b>	-	<b>35.08</b>
<b>4</b>	<b>Expenses:</b>					
	Cost of Materials Consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	33.27
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-
	Employee benefits expense	1.78	1.59	0.56	6.97	3.43
	Finance costs	0.30	-	-	0.30	-
	Depreciation and amortisation expense	-	-	-	-	-
	Other expenses	0.43	0.56	3.59	5.93	8.53
	<b>Total expenses</b>	<b>2.51</b>	<b>2.15</b>	<b>4.15</b>	<b>13.20</b>	<b>45.23</b>
<b>5</b>	<b>Profit before exceptional and extraordinary items and tax</b>	<b>(2.51)</b>	<b>(2.15)</b>	<b>(3.49)</b>	<b>(13.20)</b>	<b>(10.15)</b>
6	Exceptional items				90.25	
<b>7</b>	<b>Profit before extraordinary items and tax (5 - 6)</b>	<b>(2.51)</b>	<b>(2.15)</b>	<b>(3.49)</b>	<b>(103.45)</b>	<b>(10.15)</b>
8	Extraordinary items					
<b>9</b>	<b>Profit before tax (7 - 8)</b>	<b>(2.51)</b>	<b>(2.15)</b>	<b>(3.49)</b>	<b>(103.45)</b>	<b>(10.15)</b>
<b>10</b>	<b>Tax expense : (a+b+c)</b>	-	-	-	-	-
	(a) Current tax	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-
	(c) Income Tax for earlier years	-	-	-	-	-
<b>11</b>	<b>Profit for the period from continuing operations (9-10)</b>	<b>(2.51)</b>	<b>(2.15)</b>	<b>(3.49)</b>	<b>(103.45)</b>	<b>(10.15)</b>
<b>12</b>	<b>Profit from discontinuing operations</b>	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-
<b>14</b>	<b>Profit from Discontinuing operations (after tax) (12-13)</b>	-	-	-	-	-
<b>15</b>	<b>Profit for the period (11 + 14)</b>	<b>(2.51)</b>	<b>(2.15)</b>	<b>(3.49)</b>	<b>(103.45)</b>	<b>(10.15)</b>
<b>16</b>	<b>Share of Profit of Associates</b>					
	Minority Interest					
<b>17</b>	<b>Profit for the period (15 + 16)</b>	<b>(2.51)</b>	<b>(2.15)</b>	<b>(3.49)</b>	<b>(103.45)</b>	<b>(10.15)</b>
18	Other Comprehensive Income (Net of Tax)					
<b>19</b>	<b>Total Comprehensive Income (After Tax) (17 + 18)</b>	<b>(2.51)</b>	<b>(2.15)</b>	<b>(3.49)</b>	<b>(103.45)</b>	<b>(10.15)</b>
20	Paid up Equity Share Capital (Face value of Rs. 10/- each)	492.36	492.36	492.36	492.36	492.36
	Reserves excluding Revaluation Reserve				(498.16)	(394.71)
<b>21</b>	<b>Earnings per equity share:</b>					
	(1) Basic	(0.051)	(0.044)	(0.071)	(2.10)	(0.21)
	(2) Diluted	(0.051)	(0.044)	(0.071)	(2.10)	(0.21)

- The financial results for the quarter ended March 31, 2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as per section 133 of the Companies Act, 2013 and other applicable accounting policies and practices.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The statutory Auditors of the company have carried out audit of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.
- Earnings per share for the quarter ended has been calculated as per weighted average formula and diluted Earnings per share has been calculated as required.
- The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on May 15, 2024.

For, OMKAR OVERSEAS LIMITED

Date: 15.04.2024

Place: Ahmedabad

PARUL KAMLESHBHAI JOSHI

WHOLE TIME DIRECTOR

DIN.: 06370561



**OMKAR OVERSEAS LIMITED**  
**304, SHOPPERS PLAZA-V, GOVT SERVANT CO-OP HSG SOC, OPP. MUNICIPAL MARKET, C.G.**  
**ROAD, NAVRANGPURA, AHMEDABAD-380009**  
**(CIN-L51909GJ1994PLC023680)**

**STANDALONE BALANCE SHEET AS AT March 31, 2024**

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	Notes	As At March 31, 2024	As At March 31, 2023
<b>I. ASSETS</b>			
<b>1 NON-CURRENT ASSETS</b>			
a) Property, Plant and Equipment	1	00.00	20.25
b) Capital Work in Progress			
c) Investment Property			
d) Goodwill			
e) Other Tangible Assets			
f) Biological Assets other than bearer plants			
g) Financial Assets			
i. Investment			
ii. Trade Receivable			
iii. Long Term Loans and Advances			
iv. Other Financial Assets	2	00.00	00.00
h) Deferred tax assets (net)	3	00.00	00.00
i) Other Non-Current Assets		00.00	00.00
<b>Total non-current assets</b>		00.00	20.25
<b>2 CURRENT ASSETS</b>			
a) Inventories		00.00	00.00
b) Financial Assets			
i. Investment	4	00.00	00.00
ii. Trade Receivables	5	00.00	00.00
iii. Cash and Bank Balances			
a) Cash and Cash Equivalents	6	04.87	03.00
iv. Loans			
c) Current Tax Assets	7	00.00	00.00
d) Other Current Assets (to be specified)	8	06.32	85.11
<b>Total Current Assets</b>		11.19	88.11
<b>TOTAL ASSETS (1 + 2)</b>		11.19	108.36
<b>II EQUITY AND LIABILITIES</b>			
<b>1 EQUITY</b>			
a) Equity Share Capital	9	492.36	492.36
b) Other Equity	10	-498.16	-394.71
<b>Total Equity</b>		-05.80	97.65
<b>2 LIABILITIES</b>			
<b>A. NON-CURRENT LIABILITIES</b>			
a) Financial Liabilities			
i. Borrowings	11	02.96	00.00
ii. Lease Liabilities			
iii. Trade Payable			
A) Total Outstanding to Micro and Small Enterprise			
B) Total Outstanding to Others			
iv. Other Financial Liability			
b) Provision		00.00	00.00
c) Deferred Tax Liability (Net)	12		
c) Other Non-Current Liability	13	00.00	00.00
<b>Total Non-Current Liabilities (A)</b>		02.96	00.00
<b>B. CURRENT LIABILITIES</b>			
a) Financial Liabilities			
i. Borrowings	14	00.00	00.00
ii. Trade and Other Payables	15	11.73	09.45
A) Total Outstanding to Micro and Small Enterprise			
B) Total Outstanding to Others			
iii. Other Current Liabilities	16	01.22	00.18
iv. Provisions	17	01.00	01.00
v. Current Tax Liability (Net)	18	00.08	00.08
<b>Total Current Liabilities (B)</b>		14.03	10.71
<b>Total Liabilities (A + B)</b>		16.99	10.71
<b>TOTAL EQUITY AND LIABILITIES (1 + 2)</b>		11.19	108.36

**OMKAR OVERSEAS LIMITED**  
**304, SHOPPERS PLAZA-V, GOVT SERVANT CO-OP HSG SOC, OPP. MUNICIPAL MARKET, C.G.**  
**ROAD, NAVRANGPURA, AHMEDABAD-380009**

(CIN-L51909GJ1994PLC023680)

**Statement of Cash Flows for the year ended on March 31, 2024**

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>A. Cash Flow From Operating Activities</b>		
Profit (Loss) Before Tax	-13.20	-10.15
<b>Adjustments For:</b>		
Loss on sale of Assets		00.00
Excess Provision Written Back		
Depreciation and Amortisation Expenses	00.00	00.00
Finance Income		
Finance Expense	00.30	00.00
Provision For Doubtful Advances (Net)		
<b>Operating (Loss) Before Working Capital Changes</b>	<b>-12.89</b>	<b>-10.14</b>
<b>Movements in Working Capital :</b>		
(Increase) in Inventories		
Decrease / (Increase) in Trade Receivables	00.00	107.68
(Increase) / Decrease in Other Financial Assets		
(Increase) / Decrease in Other Assets	78.79	-80.41
Increase / (Decrease) in Trade Payables	02.28	-15.84
Increase in Lease Liabilities		
Increase in Other Financial Liabilities	01.03	
Increase in Other Liabilities		00.06
Increase in Provision		01.00
(Increase) in Financial Assets		
<b>Cash (used) in operations</b>	<b>69.21</b>	<b>02.35</b>
Direct Taxes Paid (Net of Refunds)		
<b>Net Cash Outflow From Operating Activities</b>	<b>69.21</b>	<b>02.35</b>
<b>B. Cash Flows From Investing Activities</b>		
Payment for Purchase of Property, Plant and Equipments and Intangible Assets (Including Capital work in progress and Capital Advances)	00.00	
Proceeds frm sale of Assets		
Purchase of Investment	-70.00	
Interest Received		
<b>Net Cash (Outflow) from Investing Activities</b>	<b>-70.00</b>	<b>00.00</b>
<b>C. Cash Flows From Financing Activities</b>		
Increase /(Decrease) in Long Term Advances	00.00	00.00
Increase /(Decrease) in non current liabilities and Provisions		00.00
Repayment of Short-Term Borrowings	02.96	
Proceeds from Issuance of Share Capital		
Interest and Finance Charges Paid	-00.30	00.00
<b>Net Cash Inflow from Financing Activities</b>	<b>02.66</b>	<b>00.00</b>
<b>D. Net Increase in Cash &amp; Cash Equivalents (A + B + C)</b>	<b>01.87</b>	<b>02.35</b>
<b>E. Cash &amp; Cash Equivalents at the beginning of the year / period</b>	<b>03.00</b>	<b>00.65</b>
<b>F. Cash &amp; Cash Equivalents at the end of the year / period</b>	<b>04.87</b>	<b>03.00</b>
<b>Component of Cash and Cash Equivalents</b>		
Cash on hand		
Balances with Scheduled Bank		
- On Current Accounts	04.87	03.00
- Deposits with original maturity of less than three months		
<b>Cash and Cash Equivalents at the end of the year / period</b>	<b>04.87</b>	<b>03.00</b>

**Notes:**

(1) The Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS 7 on Cash Flow Statements notified under Section 133 of The Companies Act 2013, read together with Paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).

(2) Disclosure with regards to changes in liabilities arising from Financing activities as set out in Ind AS 7 – Statement of Cash flows is presented under