



12th November, 2022

Department of Corporate Service

BSE Limited P.J Towers,
Dalal Street,
Mumbai - 400 001

Dear Sir,

Ref: Security Code: 503229

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30 read with Clause 4 of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors of the Company at its meeting held on today i.e. 12th November, 2022, inter-alia, considered and approved the Un-audited Financial Results (Standalone and Consolidated) for the second quarter and half year ended 30th September, 2022 and the said results have been reviewed by the Audit Committee.

The Board meeting commenced at 12.45 p.m. and concluded at 1.35 p.m.

You are requested to kindly take the same on record.

Thanking You,

Yours faithfully,
For **Simplex Realty Limited**

A handwritten signature in blue ink that reads "Kinjal P Shah". The signature is written in a cursive style and is positioned above the printed name and title of the signatory.

Kinjal P Shah
Company Secretary
& Compliance Officer

Encl: as above

CIN-L17110MH1912PLC000351

30, Keshavrao Khadye Marg, Sant Gadge Maharaj Chowk, Mahalaxmi (E), Mumbai – 400011

T : +91 22 2308 2951 | F : +91 22 23072773 | E : investors@simplex-group.cdm W : www.simplex-group.com

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


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

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

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **Simplex Realty Limited** ("the Company") for the quarter and half year ended **30th September, 2022**, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation"),
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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




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

Place : Mumbai
Date : 12th November, 2022.
UDIN : 22101388 BCXIFE 5524

A-502, Chheda Heights, LBS Marg, Bhandup West, Mumbai 400078.

e-mail : contact.knmlp@gmail.com

S.L. Khandelwal – 9821245353 ● S.A. Momaya – 9821432657 ● N.S. Khandelwal – 9870553531
GSTIN : 27AAPFK6261N1ZL



SIMPLEX REALTY LIMITED
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(₹ in Lakhs)

Sr.No.	Particulars	Quarter ended			Half-year ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	20.25	94.81	136.09	115.06	155.75	198.49
2	Other income	148.40	145.97	140.18	294.37	282.66	680.39
3	Total income (1+2)	168.65	240.78	276.27	409.43	438.41	878.88
4	Expenses:						
	a) Cost of development/sales	-	69.01	102.36	69.01	102.36	102.36
	b) Employee benefits expense	75.10	70.20	68.92	145.30	131.64	271.28
	c) Finance costs	0.84	1.39	2.54	2.23	5.84	9.80
	d) Depreciation	3.83	3.76	4.11	7.59	8.13	16.35
	e) Other expenses	53.27	35.98	44.71	89.25	69.65	165.65
	Total expenses	133.04	180.34	222.64	313.38	317.62	565.44
5	Profit/(Loss) before exceptional items and tax (3-4)	35.61	60.44	53.63	96.05	120.79	313.44
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5+/-6)	35.61	60.44	53.63	96.05	120.79	313.44
8	Tax expenses :						
	Current tax	6.71	6.36	4.72	13.07	9.16	29.31
	Deferred tax liability/(asset)	0.97	8.91	7.63	9.88	19.97	34.55
	Taxes of earlier years	0.11	-	-	0.11	-	2.77
9	Profit/(Loss) for the period (7+/-8)	27.82	45.17	41.28	72.99	91.66	246.81
10	Other Comprehensive Income/(Expense) - (OCI) (net of tax)						
	a) Items that will not be reclassified to profit or loss	(17.91)	(16.08)	9.60	(33.99)	26.70	10.54
	b) Items that may be reclassified to profit or loss	(1.12)	(25.14)	0.39	(26.26)	11.40	7.60
	Total Other Comprehensive Income/(Expense)	(19.03)	(41.22)	9.99	(60.25)	38.10	18.14
11	Total Comprehensive Income/(Expense) for the period (9+/-10)	8.79	3.95	51.27	12.74	129.76	264.95
12	Paid up Equity Share Capital (face value of ₹ 10/- each)	299.14	299.14	299.14	299.14	299.14	299.14
13	Other Equity excluding Revaluation Reserve	-	-	-	-	-	11,126.47
14	Basic & Diluted earning per share (face value of ₹ 10/- each)*	0.93	1.51	1.38	2.44	3.06	8.25

*Not annualised, except year end Basic and Diluted EPS

Notes :-

- The Unaudited Financial Results for the quarter and half year ended 30th September, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November, 2022 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015.
- The Statutory Auditors have carried out "Limited Review" of the financial results for the quarter and half year ended 30th September, 2022.
- The Company has only one reportable segment viz. "Property Development", disclosure under Ind AS 108 on "Operating Segments" is not applicable.
- Figures of the previous period have been regrouped, wherever necessary, to conform to the current period's presentation.

For Simplex Realty Limited

Vishnubhai B. Haribhakti
(Director)
DIN: 00088062

Place: Mumbai,
Dated: 12th November, 2022

CIN-L17110MH1912PLC000351

30, Keshavrao Khadye Marg, Sant Gadge Maharaj Chowk, Mahalaxmi (E), Mumbai – 400011
T : +91 22 2308 2951 | F : +91 22 23072773 | E : investors@simplex-group.com | W : www.simplex-group.com



UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2022

(₹ In Lakhs)

Particulars		As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
A ASSETS			
I Non-Current Assets			
Property, Plant and Equipment		163.48	158.87
Capital Work-In-Progress		-	11.39
Financial Assets:			
Investments		2,355.21	2,356.80
Loans		3.66	6.04
Other Financial Assets		19.41	15.91
Deferred Tax Assets (Net)		388.12	390.00
Other Non-Current Assets		88.57	103.22
Total Non-current Assets		3,018.45	3,042.23
II Current Assets			
Inventories		3,381.57	3,356.68
Financial Assets:			
Investments		67.68	640.44
Cash and Cash Equivalents		14.99	318.21
Bank Balances other than above		3.03	5.62
Loans		4,045.57	3,397.82
Other Financial Assets		272.16	91.45
Other Current Assets		874.56	856.72
Total Current Assets		8,659.56	8,666.94
TOTAL ASSETS		11,678.01	11,709.17
B EQUITY AND LIABILITIES			
I Equity			
Equity Share Capital		299.37	299.37
Other Equity		11,109.30	11,126.47
Total Equity		11,408.67	11,425.84
Liabilities			
II Non-Current Liabilities:			
Financial Liabilities :			
Other Non-Current Financial Liabilities		12.20	-
Provisions		19.62	19.62
Other Non-Current Liabilities		6.10	-
Total Non-Current Liabilities		37.92	19.62
III Current Liabilities			
Financial Liabilities :			
Borrowings		6.38	35.36
Trade Payables		2.95	13.99
Other Financial Liabilities		149.50	145.64
Other Current Liabilities		8.30	6.69
Provisions		64.29	62.03
Total Current Liabilities		231.42	263.71
Total Liabilities		269.34	283.33
TOTAL EQUITY AND LIABILITIES		11,678.01	11,709.17



SIMPLEX REALTY LIMITED
UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(₹ In Lakhs)

	For the half year ended 30th Sep 2022	For the half year ended 30th Sep 2021
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT / (LOSS) BEFORE TAX	96.05	120.79
Adjustments for :		
Depreciation on property, plant and equipment	7.59	8.13
Interest expenses	2.23	5.84
Profit on sale of investments (net)	(0.04)	(0.94)
Dividend income	(1.48)	(1.37)
Interest income	(270.94)	(259.27)
Profit on sale of fixed assets	-	(6.48)
Sundry balances written off / (back) - (net)	0.00	0.00
Changes in fair value of financial assets at fair value through profit or loss	-	0.25
Unwinding of discount on security deposit	(0.84)	(0.87)
OPERATING LOSS BEFORE WORKING CAPITAL CHANGES	(167.43)	(133.92)
Adjustment for changes in working capital		
Adjustment for (increase) / decrease in operating assets:		
Inventories	(24.89)	73.34
Other financial assets	3.51	12.18
Other current assets	(17.84)	(28.22)
Other bank balances	2.58	3.74
Adjustment for increase / (decrease) in operating liabilities:		
Other financial liabilities	15.23	18.33
Trade payables	(11.04)	(7.53)
Long-term provisions	0.97	0.10
Short-term provisions	2.26	2.94
Other liabilities	8.55	2.67
CASH GENERATED FROM/(USED IN) OPERATIONS	(188.10)	(56.37)
Direct taxes refund received / (paid)	(1.13)	43.50
NET CASH GENERATED FROM/(USED IN) OPERATING ACTIVITIES (A)	(189.23)	(12.87)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of fixed assets	(0.81)	(0.55)
Sale of fixed assets	-	8.90
Purchase of investments	(9.00)	(80.00)
Sale of investments	513.10	354.63
Dividend received	1.48	1.37
Interest received	88.62	316.34
Loans / Inter corporate deposits refund / (given) - net	(647.10)	(537.49)
NET CASH GENERATED FROM/(USED IN) INVESTING ACTIVITIES (B)	(53.71)	63.20
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from / (repayment) of borrowings (net)	(28.98)	(52.48)
Interest paid	(1.39)	(4.89)
Dividend paid	(29.91)	-
NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	(60.28)	(57.37)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(303.22)	(7.04)
CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR	318.21	24.89
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD	14.99	17.85
Cash and cash equivalents comprise of :	As on	As on
	30.09.2022	30.09.2021
Balances with Banks :		
- in Current accounts	14.42	17.41
Cash on hand	0.57	0.44
Cash and cash equivalents	14.99	17.85

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

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

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Simplex Realty Limited** ("the Parent") and its Associates, (the Parent and its Associates together referred to as "the Group"), for the quarter and half year ended **30th September, 2022** ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE)2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



A-502, Chheda Heights, LBS Marg, Bhandup West, Mumbai 400078.

e-mail : contact.knmlp@gmail.com

S.L. Khandelwal – 9821245353 ● S.A. Momaya – 9821432657 ● N.S. Khandelwal – 9870553531
GSTIN : 27AAPFK6261N1ZL

4. The Consolidated Unaudited Financial Results in the Statement includes the results of Simplex Realty Limited ("the parent") and Simplex Mills Company Limited and Simplex Papers Limited ("the Associates").
5. Based on our review conducted above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Sunil Khandelwal
(Partner)
Mem. No. 101388

Place : Mumbai

Date : 12th November, 2022.

UDIN : 22101388BCXIQT7591

SIMPLEX REALTY LIMITED

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(₹ in Lakhs)

Sr.No.	Particulars	Quarter ended			Half-year ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	20.25	94.81	136.09	115.06	155.75	198.49
2	Other income	148.40	145.97	140.18	294.37	282.66	576.53
3	Total income (1+2)	168.65	240.78	276.27	409.43	438.41	775.02
4	Expenses:						
	a) Cost of development/sales	-	69.01	102.36	69.01	102.36	102.36
	b) Employee benefits expense	75.10	70.20	68.92	145.30	131.64	271.28
	c) Finance costs	0.84	1.39	2.54	2.23	5.84	9.80
	d) Depreciation	3.83	3.76	4.11	7.59	8.13	16.35
	e) Other expenses	53.27	35.98	44.71	89.25	69.65	165.65
	Total expenses	133.04	180.34	222.64	313.38	317.62	565.44
5	Profit/(Loss) before share of profit/(loss) of associates, exceptional items and tax (3-4)	35.61	60.44	53.63	96.05	120.79	209.58
6	Share of profit/(loss) of associates	(0.62)	(0.24)	8.86	(0.86)	8.98	34.32
7	Profit/(Loss) before exceptional items and tax (5+/-6)	34.99	60.20	62.49	95.19	129.77	243.90
8	Exceptional items	-	-	-	-	-	-
9	Profit/(Loss) before tax (7+/-8)	34.99	60.20	62.49	95.19	129.77	243.90
10	Tax expenses :						
	Current tax	6.71	6.36	4.72	13.07	9.16	29.31
	Deferred tax liability/(asset)	0.97	8.91	7.63	9.88	19.97	34.55
	Taxes of earlier years	0.11	-	-	0.11	-	2.77
11	Profit/(Loss) for the period (9+/-10)	27.20	44.93	50.14	72.13	100.64	177.27
12	Other Comprehensive Income/(Expense) - (OCI)-(net of tax)						
	a) Items that will not be reclassified to profit or loss	(17.91)	(16.08)	9.60	(33.99)	26.70	10.54
	b) Items that may be reclassified to profit or loss	(1.12)	(25.14)	0.39	(26.26)	11.40	7.60
	Other Comprehensive Income/(Expense)	(19.03)	(41.22)	9.99	(60.25)	38.10	18.14
13	Total Comprehensive Income/(Expense) for the period (11+/-12)	8.17	3.71	60.13	11.88	138.74	195.41
14	Paid up Equity Share Capital (face value of ₹ 10/- each)	299.14	299.14	299.14	299.14	299.14	299.14
15	Other Equity excluding Revaluation Reserve	-	-	-	-	-	10,674.42
16	Basic & Diluted earning per share (face value of ₹ 10/- each)*	0.91	1.50	1.67	2.41	3.36	5.93

*Not annualised, except year end Basic and Diluted EPS

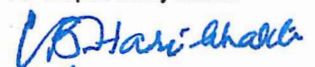
Notes :-

- The Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November, 2022 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015.
- The Statutory Auditors have carried out "Limited Review" of the financial results for the quarter and half year ended 30th September, 2022.
- Standalone information :

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total income (including other income)	168.65	240.78	276.27	409.43	438.41	878.88
Profit/(loss) before tax	35.61	60.44	53.63	96.05	120.79	313.44
Profit/(loss) after tax	27.82	45.17	41.28	72.99	91.66	246.81

- The Company has only one reportable segment viz. "Property Development", disclosure under Ind AS 108 on "Operating Segments" is not applicable.
- Figures of the previous period have been regrouped, wherever necessary, to conform to the current period's presentation.

For Simplex Realty Limited



Vishnubhai B. Haribhakti
(Director)
DIN: 00088062

Place: Mumbai
Dated: 12th November, 2022

CIN-L17110MH1912PLC000351

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UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER,2022

(₹ In Lakhs)

Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
A ASSETS		
I Non-Current Assets		
Property, Plant and Equipment	163.48	158.87
Capital Work-In-Progress	-	11.39
Financial Assets:		
Investments accounted for using the equity method	740.46	741.32
Other Investments	1,161.84	1,163.43
Loans	3.66	6.04
Other Financial Assets	19.41	15.91
Deferred Tax Assets (Net)	388.12	390.00
Other Non-Current Assets	88.57	103.22
Total Non-current Assets	2,565.54	2,590.18
II Current Assets		
Inventories	3,381.57	3,356.68
Financial Assets:		
Investments	67.68	640.44
Cash and Cash Equivalents	14.99	318.21
Bank Balances other than above	3.03	5.62
Loans	4,045.57	3,397.82
Other Financial Assets	272.16	91.45
Other Current Assets	874.56	856.72
Total Current Assets	8,659.56	8,666.94
TOTAL ASSETS	11,225.10	11,257.12
B EQUITY AND LIABILITIES		
I Equity		
Equity Share Capital	299.37	299.37
Other Equity	10,656.39	10,674.42
Total Equity	10,955.76	10,973.79
II Liabilities		
Non-Current Liabilities:		
Financial Liabilities :		
Other Non-Current Financial Liabilities	12.20	-
Provisions	19.62	19.62
Other Non-Current Liabilities	6.10	-
Total Non-Current Liabilities	37.92	19.62
III Current Liabilities		
Financial Liabilities :		
Borrowings	6.38	35.36
Trade Payables	2.95	13.99
Other Financial Liabilities	149.50	145.64
Other Current Liabilities	8.30	6.69
Provisions	64.29	62.03
Total Current Liabilities	231.42	263.71
Total Liabilities	269.34	283.33
TOTAL EQUITY AND LIABILITIES	11,225.10	11,257.12

CIN-L17110MH1912PLC000351

30, Keshavrao Khadye Marg, Sant Gadge Maharaj Chowk, Mahalaxmi (E), Mumbai – 400011

T : +91 22 2308 2951 | F : +91 22 23072773 | E : realty@simplex-group.com | W : www.simplex-group.com



UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(₹ In Lakhs)

	For the half year ended 30th Sep 2022	For the half year ended 30th Sep 2021
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT / (LOSS) BEFORE TAX	95.19	129.77
Adjustments for :		
Depreciation on property, plant and equipment	7.59	8.13
Interest expenses	2.23	5.84
Profit on sale of investments (net)	(0.04)	(0.94)
Dividend income	(1.48)	(1.37)
Interest income	(270.94)	(259.27)
Profit on sale of fixed assets	-	(6.48)
Sundry balances written off / (back) - (net)	0.00	0.00
Changes in fair value of financial assets at fair value through profit or loss	-	0.25
Unwinding of discount on security deposit	(0.84)	(0.87)
Share of (profit) / loss in associate	0.86	(8.98)
OPERATING LOSS BEFORE WORKING CAPITAL CHANGES	(167.43)	(133.92)
Adjustment for changes in working capital		
Adjustment for (increase) / decrease in operating assets:		
Inventories	(24.89)	73.34
Other financial assets	3.51	12.18
Other current assets	(17.84)	(28.22)
Other bank balances	2.58	3.74
Adjustment for increase / (decrease) in operating liabilities:		
Other financial liabilities	15.23	18.33
Trade payables	(11.04)	(7.53)
Long-term provisions	0.97	0.10
Short-term provisions	2.26	2.94
Other liabilities	8.55	2.67
CASH GENERATED FROM/(USED IN) OPERATIONS	(188.10)	(56.37)
Direct taxes refund received / (paid)	(1.13)	43.50
NET CASH GENERATED FROM/(USED IN) OPERATING ACTIVITIES (A)	(189.23)	(12.87)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of fixed assets	(0.81)	(0.55)
Sale of fixed assets	-	8.90
Purchase of investments	(9.00)	(80.00)
Sale / Redemption of investments	513.10	354.63
Dividend received	1.48	1.37
Interest received	88.62	316.34
Loans / Inter corporate deposits refund / (given) - net	(647.10)	(537.49)
NET CASH GENERATED FROM/(USED IN) INVESTING ACTIVITIES (B)	(53.71)	63.20
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from / (repayment) of borrowings (net)	(28.98)	(52.48)
Interest paid	(1.39)	(4.89)
Dividend paid	(29.91)	-
NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES (C)	(60.28)	(57.37)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(303.22)	(7.04)
CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR	318.21	24.89
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD	14.99	17.85
Cash and cash equivalents comprise of :	As on	As on
	30.09.2022	30.09.2021
Balances with Banks :		
- in Current accounts	14.42	17.41
Cash on hand	0.57	0.44
Cash and cash equivalents	14.99	17.85

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30, Keshavrao Khadye Marg, Sant Gadge Maharaj Chowk, Mahalaxmi (E), Mumbai – 400011

T : +91 22 2308 2951 | F : +91 22 23072773 | E : realty@simplex-group.com | W : www.simplex-group.com