January 08, 2021

LKP

To Dept. of Corporate Services **BSE Limited** P. J. Towers, Dalal Street, Fort, Mumbai 400 001

Scrip Code: 540192

Dear Sir,

Sub: Complete Cash Flow Statement (Standalone & Consolidated) for the Second Quarter and Half Year ended September 30, 2020.

This is connection with Outcome of Board Meeting held on October 16, 2020, for submission of Unaudited Financial Results for the Second Quarter and Half Year ended September 30, 2020, we would like to inform you that the Company had intimated the Outcome of the Board meeting along with the Cash Flow Statement for both Standalone and Consolidated Financial Results on October 16, 2020.

Further with reference to our email dated January 05, 2021, we hereby submit the Complete Cash Flow Statement (Standalone & Consolidated) for the Second Quarter and Half Year ended September 30, 2020 and request you to consider the same.

There is no change in Outcome of the Board Meeting held on October 16, 2020.

This is for your information and records.

Thanking you,

Yours faithfully,

For LKP Securities Limited

Akshata Vengurlekar Company Secretary Contact: 84249 16961 Encl: a/a

LKP Securities Ltd.

Regd Off: 203 Embassy Centre, Nariman Point, Mumbai – 400021, Phone: 022 – 2282 8234, Fax 022 – 2284 2415 Head Off: 1303 – 04, 13th Floor, Raheja Centre, Free Press Journal Marg, Nariman Point, Mumbai – 400021 Tel.: +91 22 6635 1234 . Fax: +91 22 6635 1249 . Website: <u>www.lkpsec.com</u>, Single SEBI registration number for NSE/BSE/MSEI: INZ000216033 ARN 31751 DPIN-CDSL-206-2003 CIN L67120MH1994PLC080039 and Maharashtra GSTN No. 27AAACL0963A1ZZ



LKP Securities Limited Standalone Cash flow statement for the half year ended 30 September 2020

	20 Contombor 2020	(Rs Lakhs)
	30 September 2020	31 March 2020
A Cash flow from an archive activities	Unaudited	Audited
A. Cash flow from operating activities		
Profit before tax	772.44	219.61
Adjustments for:		
Depreciation and amortization expense	64.80	115.85
Loss on sale/ discard of property, plant and equipment/ intangibles	-	(0.14
Interest expense	48.33	366.96
Interest Income	(367.02)	(734.55
Net loss/ (gain) on Investments carried at fair value through profit and loss	(40.96)	64.16
Share based expenses	(74.89)	1.81
(Profit) / Loss on Sale of Investment (net)	(1.12)	(132.84
Operating profit before working capital changes	401.58	(99.12
Adjustments for:		
Decrease / (increase) in Trade and other receivables	(1,770.65)	(592.71
(Decrease) / Increase in trade and other payables	2,051.70	873.46
Cash generated from operations	682.65	181.63
Direct tax paid (net of refunds)	181.28	(65.32
Net cash from/ (used in) operating activities (A)	863.92	116.31
B. Cash flow from investing activities	(0, (0)	(
Purchase of property, plant and equipement	(8.16)	(45.61
Acquisition of Commodity business (Refer note below)	(318.00)	-
Sale of Property, plant and equipment and intangible assets	-	0.15
Purchase of investments	(8,922.48)	(29,954.09
Sale of investments	9,414.78	29,946.08
Loans (repaid)/Taken	4.58	266.82
(Increase)/ decrease in bank deposits	(1,421.67)	1,565.31
Interest received	367.02	734.55
Net cash from/ (used in) investing activities (B)	(883.93)	2,513.22
C. Cash flow from financing activities		
Payment of Lease Liabilities	(16.95)	(20.27
Increase /(decrease) in borrowings (net)	319.88	(1,031.50
Interest paid	(50.51)	(353.46
Net cash from/ (used in) financing activities (C)	252.42	(1,405.22
		(1)400122
Net changes in cash and cash equivalents (A+B+C)	232.42	1,224.31
Cash and cash equivalents at the beginning of the year	2,988.36	1,764.05
Addition on acquisition of Commodity business (Refer note below)	9.94	1,704.05
Cash and cash equivalents at the end of the year	3,230.72	2,988.36
Notes:	3,230.72	2,588.50
1. Previous year figures have been regrouped or recast wherever, considered		
necessary 2 As required by Ind AS 7 "Statement of Cash Flows", a reconciliation between		
opening and closing balances in the balance sheet for liabilities arising from		
financing activities is given in note 42		
3. The impact of non-cash transactions have not been given in the above cash		
flow statement details of which are given in note 42		
4. Cash and cash equivalents consists of :		
Cash in Hand	1.01	1.10
Balances with banks:		
in current accounts	3,229.71	2,987.26
Total	3,230.72	2,988.36

5. Pursuant to the Business Transfer Agreement, dated 30 September 2020 entered into with Alpha Commodity Pvt Ltd ,for acquisition of Commodities Broking Business ("Commodities Business"-Only MCX and NCDEX Exchange) as a "going concern" and on a slump sale basis for a lump sum consideration of Rs 318 lakhs on the terms and conditions more specifically defined in the Agreement.

In accordance with Ind AS 103 "Business Combination', based on a fair valuation report and purchase price allocation (PPA), the Group has recorded assets and liabilities at fair value on acquisition date.

For LKP Securities Limited

S. S. Gulati Director DIN: 02404230 Contact: 98212 34765



LKP Securities Limited Consolidated Cash flow statement for the half year ended 30 September 2020

A. Cash flow from operating activitiesUnauditedA. Cash flow from operating activities780.19Adjustments for:64.80Loss on sale/ discard of property, plant and equipment/ intangibles-Interest expense(367.66)Net loss/ (gain) on Investments carried at fair value through profit and loss(42.17)Share based expenses(74.89)(Profit) / Loss on Sale of Investment (net)(1.12)Operating profit before working capital changes407.49Adjustments for:407.49Decrease / (increase) in Trade and other receivables(1,781.46)(Decrease) / Increase in trade and other receivables(1,781.46)(Decrease) / Increase in trade and other receivables874.28B. Cash flow from investing activities (A)874.28B. Cash flow from investing activities (A)874.28B. Cash flow from investing activities (A)(318.00)Sale of Property, plant and equipment(318.00)Sale of Property, plant and equipment and intangible assets-Purchase of investments(8,922.48)Sale of investments(367.66)Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities (B)(38.29)C. Cash flow from financing activities (C)252.42Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)9.94Cash and cash equivalents (A+B+C)9.94	(Rs Lakhs 31 March 2020	30 September 2020	
A. Cash flow from operating activities 780.19 Adjustments for: 780.19 Depreciation and amortization expense 64.80 Loss on sale/ discard of property, plant and equipment/ intangibles - Interest expense (367.66) Net loss/ (gain) on Investments carried at fair value through profit and loss (42.17) Share based expenses (74.89) (Profit) / Loss on Sale of Investment (net) (1.12) Operating profit before working capital changes 407.49 Adjustments for: (1,781.46) Decrease / (increase) in Trade and other receivables (1,781.46) Decrease / (increase) in trade and other receivables (1,781.46) Decrease / (increase) in trade and other payables 2,055.50 Cash generated from operations 681.52 Direct tax paid (net of refunds) 192.76 Net cash from / (used in) operating activities (A) 874.28 B. Cash flow from investing activities (318.00) Sale of Property, plant and equipment and intangible assets - Purchase of investments (8,224.8) Sale of investments (8,224.8) Sale of investments (4.58 (Inc	Audited	· ·	
Adjustments for:64.80Depreciation and amortization expense64.80Loss on sale / discard of property, plant and equipment/ intangibles-Interest expense48.35Interest expense(367.66)Net loss/ (gain) on Investments carried at fair value through profit and loss(42.17)Share based expenses(74.89)(Profit) / Loss on Sale of Investment (net)(1.12)Operating profit before working capital changes407.49Adjustments for:-Decrease / (increase) in Trade and other receivables(1,781.46)(Decrease) / Increase in trade and other payables2,055.50Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash from / (used in) operating activities Purchase of property, plant and equipment(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment and intangible assets-Purchase of property, plant and equipment and intangible assets-Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities (B)(883.29)C. Cash flow from financing activities (C)252.42Net cash from/ (used in) financing activities (C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year <td></td> <td></td> <td>A. Cash flow from operating activities</td>			A. Cash flow from operating activities
Depreciation and amortization expense64.80Loss on sale/ discard of property, plant and equipment/ intangibles-Interest expense48.35Interest Income(367.66)Net loss/ (gain) on Investments carried at fair value through profit and loss(42.17)Share based expenses(74.89)(Profit) / Loss on Sale of Investment (net)(1.12)Operating profit before working capital changes407.49Adjustments for:(1.781.46)Decrease / (increase) in Trade and other receivables(1.781.46)(Decrease) / Increase in trade and other receivables(2.055.50Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash from / (used in) operating activities (A)874.28B. Cash flow from investing activities-Purchase of property, plant and equipment(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment and intangible assets-Purchase of investments9.414.78Loans (repaid)/Taken4.58(Increase) / decrease in bank deposits(1.421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities (C)252.42Net cash from/ (used in) financing activities (C)252.42Net cash from/ (used in) financing activities (C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)243.41Ca	222.5	780.19	Profit before tax
Loss on sale/ discard of property, plant and equipment/ intangibles-Interest expense48.35Interest Income(367.66)Net loss/ (gain) on Investments carried at fair value through profit and loss(42.17)Share based expenses(74.89)(Profit) / Loss on Sale of Investment (net)(1.12)Operating profit before working capital changes407.49Adjustments for:-Decrease / (increase) in Trade and other receivables(1,781.46)(Decrease) / Increase in trade and other payables2,055.50Cash generated from operations681.52Direct ax paid (net of refunds)192.76Net cash flow from investing activities (A)874.28B. Cash flow from investing activities-Purchase of property, plant and equipement(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of investments(8,922.48)Sale of investments(1,421.67)Interest eceived367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities (B)(883.29)C. Cash flow from financing activities (C)25.42Net cash from/ (used in) financing activities (C)25.42Net cash from/ (used in) financing activities (C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)3.013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and c			idjustments for:
Loss on sale/ discard of property, plant and equipment/ intangibles-Interest expense48.35Interest Income(367.66)Net loss/ (gain) on Investments carried at fair value through profit and loss(42.17)Share based expenses(74.89)(Profit) / Loss on Sale of Investment (net)(1.12)Operating profit before working capital changes407.49Adjustments for:-Decrease / (increase) in Trade and other receivables(1,781.46)(Decrease) / Increase in trade and other payables2,055.50Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash flow from investing activities (A)874.28B. Cash flow from investing activities-Purchase of property, plant and equipement(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of investments(8,922.48)Sale of investments(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities (B)(883.29)C. Cash flow from financing activities (C)25.42Net cash from/ (used in) financing activities (C)25.42Net cash from/ (used in) financing activities (Refer note below)3.9.3Addition on acquisition of Commodity business (Refer note below)9.9.4Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)3.013.79	115.8	64.80	Depreciation and amortization expense
Interest expense48.35Interest Income(367.66)Net loss/ (gain) on Investments carried at fair value through profit and loss(42.17)Share based expenses(74.89)(Profit) / Loss on Sale of Investment (net)(1.12)Operating profit before working capital changes407.49Adjustments for:(1.12)Decrease / (increase) in Trade and other receivables(2,055.50)Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash from/ (used in) operating activities (A)874.28B. Cash flow from investing activities (A)874.28B. Cash flow from investing activities (A)(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment and intangible assetsPurchase of investments(8.922.48)Sale of investments(8.922.48)Sale of investments(1.421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(188.29)C. Cash flow from financing activities (B)(883.29)C. Cash flow from financing activities (C)252.42Net cash from/ (used in) financing activities (C)252.42Net cash from/ (used in) financing activities (C)252.42Net cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the end of the year3,013.79Addition on acquisition of Com	(0.1	-	
Net loss/ (gain) on Investments carried at fair value through profit and loss(42.17)Share based expenses(74.89)(Profit) / Loss on Sale of Investment (net)(1.12)Operating profit before working capital changes407.49Adjustments for:(1.781.46)Decrease / (increase) in Trade and other payables2,055.50Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash from/ (used in) operating activities (A)874.28B. Cash flow from investing activities(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase) / decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities (C)252.42Net cash from/ (used in) investing activities (C)252.42Net cash from/ (used in) investing activities (C)252.42Net cash from/ (used in) financing activities (C)252.42Net cash from/ (used in) financing activities (C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9,94Cash and cash equivalents at the end of the year3,267.14	366.9	48.35	
Net loss/ (gain) on Investments carried at fair value through profit and loss(42.17)Share based expenses(74.89)(Profit) / Loss on Sale of Investment (net)(1.12)Operating profit before working capital changes407.49Adjustments for:(1.781.46)Decrease / (increase) in Trade and other payables2,055.50Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash from/ (used in) operating activities (A)874.28B. Cash flow from investing activities(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipement(8.16)Acquisition of Commodity business (Refer note below)(1.421.67)Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase) / decrease in bank deposits(1.421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities (C)252.42Net cash from/ (used in) financing activities (C)252.42Net cash from/ (used in) financing activities (C)252.42Net cash from/ (used in) financing activities (C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (C)9.94Cash and cash equivalents (C)9.94	(734.9	(367.66)	•
Share based expenses(74.89)(Profit) / Loss on Sale of Investment (net)(1.12)Operating profit before working capital changes407.49Adjustments for:Decrease / (increase) in Trade and other receivables(1,781.46)(Decrease / (increase) in trade and other payables2,055.50Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash from / (used in) operating activities (A)874.28B. Cash flow from investing activitiesPurchase of property, plant and equipementAcquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment and intangible assets.Purchase of investments(8,922.48)Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase) / decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities (C)252.42Net cash from/ (used in) financing activities (C)252.42Net cash from/ (used in) financing activities (C)252.42Net cash from/ (used in) financing activities (C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	61.1	· · ·	let loss/ (gain) on Investments carried at fair value through profit and loss
Operating profit before working capital changes407.49Adjustments for:(1,781.46)Decrease / (increase) in Trade and other receivables(1,781.46)(Decrease) / Increase in trade and other payables2,055.50Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash from/ (used in) operating activities (A)874.28B. Cash flow from investing activities874.28Purchase of property, plant and equipement(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipement and intangible assets-Purchase of investments9,414.78Loans (repaid)/Taken4.58(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Increase /(decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	1.8	· · ·	
Adjustments for:(1,781.46)Decrease / (increase in trade and other payables2,055.50Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash from/ (used in) operating activities (A)874.28B. Cash flow from investing activities(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment and intangible assets-Purchase of investments(8,922.48)Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Payment of Lease Liabilities(16.95)Increase /(decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)243.41Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	(132.8	(1.12)	Profit) / Loss on Sale of Investment (net)
Adjustments for:(1,781.46)Decrease / (increase in trade and other payables2,055.50Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash from/ (used in) operating activities (A)874.28B. Cash flow from investing activities(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment and intangible assets-Purchase of investments(8,922.48)Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Payment of Lease Liabilities(16.95)Increase /(decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)243.41Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	(99.6	. ,	
Decrease / (increase) in Trade and other receivables(1,781.46)(Decrease) / Increase in trade and other payables2,055.50Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash from/ (used in) operating activities (A)874.28B. Cash flow from investing activities(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipement(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Investments(8,922.48)Sale of Investments9,414.78Loans (repaid)/Taken4.58(Increase) / decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Increase / (decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14			
(Decrease) / Increase in trade and other payables2,055.50Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash from / (used in) operating activities (A)874.28B. Cash flow from investing activities(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment and intangible assets-Purchase of investments(8,922.48)Sale of Investments9,414.78Loans (repaid)/Taken4.58(Increase) / decrease in bank deposits(1,421.67)Interest received367.66Net cash from / (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Increase /(decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from / (used in) financing activities (C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (A+B+C)243.41Cash and cash equivalents (Refer note below)9.94Cash and cash equivalents at the end of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94	(545.0	(1.781.46)	
Cash generated from operations681.52Direct tax paid (net of refunds)192.76Net cash from/ (used in) operating activities (A)874.28B. Cash flow from investing activities(8.16)Purchase of property, plant and equipement(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment and intangible assets-Purchase of investments(8,922.48)Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Increase /(decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)252.42Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	868.8		
Direct tax paid (net of refunds)192.76Net cash from/ (used in) operating activities (A)874.28B. Cash flow from investing activities(8.16)Purchase of property, plant and equipement(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment and intangible assets-Purchase of investments(8,922.48)Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from financing activities (B)(883.29)C. Cash flow from financing activities(16.95)Increase / (decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)252.42Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94	224.2		
Net cash from/ (used in) operating activities (A)874.28B. Cash flow from investing activities(8.16)Purchase of property, plant and equipement(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment and intangible assets-Purchase of investments(8,922.48)Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Increase /(decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)252.42Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	(66.3		
B. Cash flow from investing activities (8.16) Purchase of property, plant and equipement (8.16) Acquisition of Commodity business (Refer note below) (318.00) Sale of Property, plant and equipment and intangible assets - Purchase of investments (8,922.48) Sale of investments 9,414.78 Loans (repaid)/Taken 4.58 (Increase)/ decrease in bank deposits (1,421.67) Interest received 367.66 Net cash from/ (used in) investing activities (B) (883.29) C. Cash flow from financing activities (16.95) Payment of Lease Liabilities (16.95) Increase /(decrease) in borrowings (net) 319.88 Interest paid (50.51) Net cash from/ (used in) financing activities (C) 252.42 Net changes in cash and cash equivalents (A+B+C) 243.41 Cash and cash equivalents at the beginning of the year 3,013.79 Addition on acquisition of Commodity business (Refer note below) 9.94 Cash and cash equivalents at the end of the year 3,267.14	157.9		
Purchase of property, plant and equipement(8.16)Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment and intangible assets-Purchase of investments(8,922.48)Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Payment of Lease Liabilities(16.95)Increase / (decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)252.42Net cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14			
Acquisition of Commodity business (Refer note below)(318.00)Sale of Property, plant and equipment and intangible assets-Purchase of investments(8,922.48)Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Payment of Lease Liabilities(16.95)Increase / (decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)252.42Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14			-
Sale of Property, plant and equipment and intangible assets-Purchase of investments(8,922.48)Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Payment of Lease Liabilities(16.95)Increase /(decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)252.42Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	(45.6	· · ·	
Purchase of investments(8,922.48)Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Payment of Lease Liabilities(16.95)Increase /(decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)252.42Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	-	(318.00)	
Sale of investments9,414.78Loans (repaid)/Taken4.58(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Payment of Lease Liabilities(16.95)Increase /(decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)252.42Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	0.1	-	
Loans (repaid)/Taken4.58(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Payment of Lease Liabilities(16.95)Increase /(decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)252.42Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	(30,014.0	,	
(Increase)/ decrease in bank deposits(1,421.67)Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Payment of Lease Liabilities(16.95)Increase /(decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)252.42Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	29,946.0		
Interest received367.66Net cash from/ (used in) investing activities (B)(883.29)C. Cash flow from financing activities(16.95)Payment of Lease Liabilities(16.95)Increase /(decrease) in borrowings (net)319.88Interest paid(50.51)Net cash from/ (used in) financing activities (C)252.42Net changes in cash and cash equivalents (A+B+C)243.41Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	266.8		
Net cash from/ (used in) investing activities (B) (883.29) C. Cash flow from financing activities (16.95) Payment of Lease Liabilities (16.95) Increase /(decrease) in borrowings (net) 319.88 Interest paid (50.51) Net cash from/ (used in) financing activities (C) 252.42 Net changes in cash and cash equivalents (A+B+C) 243.41 Cash and cash equivalents at the beginning of the year 3,013.79 Addition on acquisition of Commodity business (Refer note below) 9.94 Cash and cash equivalents at the end of the year 3,267.14	1,565.3		
C. Cash flow from financing activities (16.95) Payment of Lease Liabilities (16.95) Increase /(decrease) in borrowings (net) 319.88 Interest paid (50.51) Net cash from/ (used in) financing activities (C) 252.42 Net changes in cash and cash equivalents (A+B+C) 243.41 Cash and cash equivalents at the beginning of the year 3,013.79 Addition on acquisition of Commodity business (Refer note below) 9.94 Cash and cash equivalents at the end of the year 3,267.14	696.1		
Payment of Lease Liabilities (16.95) Increase /(decrease) in borrowings (net) 319.88 Interest paid (50.51) Net cash from/ (used in) financing activities (C) 252.42 Net changes in cash and cash equivalents (A+B+C) 243.41 Cash and cash equivalents at the beginning of the year 3,013.79 Addition on acquisition of Commodity business (Refer note below) 9.94 Cash and cash equivalents at the end of the year 3,267.14	2,414.7	(883.29)	let cash from/ (used in) investing activities (B)
Increase /(decrease) in borrowings (net) 319.88 Interest paid (50.51) Net cash from/ (used in) financing activities (C) 252.42 Net changes in cash and cash equivalents (A+B+C) 243.41 Cash and cash equivalents at the beginning of the year 3,013.79 Addition on acquisition of Commodity business (Refer note below) 9.94 Cash and cash equivalents at the end of the year 3,267.14			. Cash flow from financing activities
Interest paid (50.51) Net cash from/ (used in) financing activities (C) 252.42 Net changes in cash and cash equivalents (A+B+C) 243.41 Cash and cash equivalents at the beginning of the year 3,013.79 Addition on acquisition of Commodity business (Refer note below) 9.94 Cash and cash equivalents at the end of the year 3,267.14	(20.2	(16.95)	ayment of Lease Liabilities
Interest paid (50.51) Net cash from/ (used in) financing activities (C) 252.42 Net changes in cash and cash equivalents (A+B+C) 243.41 Cash and cash equivalents at the beginning of the year 3,013.79 Addition on acquisition of Commodity business (Refer note below) 9.94 Cash and cash equivalents at the end of the year 3,267.14	(1,031.5	319.88	ncrease /(decrease) in borrowings (net)
Net cash from/ (used in) financing activities (C) 252.42 Net changes in cash and cash equivalents (A+B+C) 243.41 Cash and cash equivalents at the beginning of the year 3,013.79 Addition on acquisition of Commodity business (Refer note below) 9.94 Cash and cash equivalents at the end of the year 3,267.14	(353.4	(50.51)	
Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	(1,405.2		let cash from/ (used in) financing activities (C)
Cash and cash equivalents at the beginning of the year3,013.79Addition on acquisition of Commodity business (Refer note below)9.94Cash and cash equivalents at the end of the year3,267.14	4 4 6 7 4	242.44	
Addition on acquisition of Commodity business (Refer note below) 9.94 Cash and cash equivalents at the end of the year 3,267.14	1,167.4		
Cash and cash equivalents at the end of the year 3,267.14	1,846.3	-	
	-		
	3,013.7	3,267.14	
Notes: 1. Previous year figures have been regrouped or recast wherever, considered			lotes: Previous year figures have been regrouped or recast wherever, considered
necessary			
2 As required by Ind AS 7 "Statement of Cash Flows", a reconciliation between			•
opening and closing balances in the balance sheet for liabilities arising from			
financing activities is given in note 42			
3. The impact of non-cash transactions have not been given in the above cash			0 0
flow statement details of which are given in note 42			
4. Cash and cash equivalents consists of :			
	1 3	1 12	•
Cash in Hand 1.12 Balances with banks:	1.2	1.12	
	2 012 5	2 266 02	
in current accounts 3,266.02 Total 3,267.14	3,012.5 3,013.7		

5. Pursuant to the Business Transfer Agreement, dated 30 September 2020 entered into with Alpha Commodity Pvt.Ltd, for acquisition of Commodities Broking Business ("Commodities Business"-Only MCX and NCDEX Exchange) as a "going concern" and on a slump sale basis for a lump sum consideration of Rs 318 lakhs on the terms and conditions more specifically defined in the Agreement.

In accordance with Ind AS 103 "Business Combination', based on a fair valuation report and purchase price allocation (PPA), the Group has recorded assets and liabilities at fair value on acquisition date.

For LKP Securities Limited

S. S. Gulati Director DIN: 02404230 Contact: 98212 34765