



Novembert 08, 2022

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai – 400001

Scrip Code: 514322

Sub.: Outcome of Board Meeting

Dear Madam/Sir,

We hereby inform you that the Board of Directors (**'the Board'**) of the Company at their meeting held today, *inter alia*:

1. Approved the consolidated and standalone unaudited Financial Results for the quarter ended September 30, 2022. A copy of consolidated and standalone unaudited Financial Results for the quarter ended September, 30, 2022 along with Auditors' Report on the unaudited Financial Results pursuant to Regulation 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**'Listing Regulations'**) is enclosed herewith;

The meeting of the Board commenced at 10:00 a.m. and concluded at 12.05 PM.

Kindly take the above on record.

Thanking you,

Yours faithfully,
For **Kamadgiri Fashion Limited**

Deepa .

Deepa Toshniwal
Company Secretary
A66073



Encl.: a/a



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Kamadgiri Fashion Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**REVIEW REPORT TO
THE BOARD OF DIRECTORS
KAMADGIRI FASHION LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **KAMADGIRI FASHION LIMITED** ("the Holding Company") and its share of the net loss after tax and total comprehensive loss of its associate for the quarter ended September 30, 2022 ("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) Regulations, 2015, as amended (the "Listing Regulation").
2. This statement, which is the responsibility of the Holding 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 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 and in compliance with Regulation 33 of the Listing Regulation. 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



4. The statement includes the results of the following entities:

Holding Company:

i. Kamadgiri Fashion Limited

Associate:

i. Metawear Limited

5. Based on our review conducted and procedures performed as stated in Para 3 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') 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.

6. The statement includes the company's share of net loss after tax of Rs. Nil for the quarter ended September 30, 2022 in respect of 1 associate, based on their interim financial result and other financial information which have not been reviewed by their auditors, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associated company, are based solely on such un-reviewed interim financial information. According to the information and explanations given to us by the management, these interim financial information are not material to the Group. Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For **DMKH & Co.**

Chartered Accountants

Firm Registration No.: 116886W



Anant Nyatee

Partner

Membership No.: 447848

UDIN: 22447848BCLWYU8744

Place: Mumbai

Date: November 8, 2022

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2022

		(₹ in Lakhs)					
Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	
	30-SEPT-2022	30-JUNE-2022	30-SEPT-2021	30-SEPT-2022	30-SEPT-2021	31-MAR-2022	
	UNAUDITED			UNAUDITED		AUDITED	
PART-I							
1 Income From Operations							
a) Income from Operations	7,553.42	6,916.03	7,253.91	14,469.45	10,958.79	25,732.37	
b) Other Income	14.70	53.82	4.35	68.52	8.74	18.06	
Total Income from operations	7,568.12	6,969.85	7,258.26	14,537.97	10,967.53	25,750.43	
2 Expenses							
a) Cost of materials consumed	3,969.38	4,026.38	3,324.00	7,995.76	6,104.54	13,846.03	
b) Purchase of Stock-in-trade	596.08	836.97	494.41	1,433.05	993.67	2,882.25	
c) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	274.57	(333.31)	995.88	(58.74)	(546.41)	(1,297.44)	
d) Employees benefits expense	965.64	914.51	838.42	1,880.15	1,570.72	3,374.07	
e) Finance Costs	230.56	184.69	220.59	415.25	367.07	793.11	
f) Depreciation and amortisation expense	146.11	140.83	140.42	286.94	294.44	586.41	
g) Job Charges	586.22	624.63	591.27	1,210.85	1,020.43	2,724.64	
h) Other expenses	740.96	675.86	644.62	1,416.82	1,264.12	2,746.41	
Total Expenses	7,509.52	7,070.56	7,249.61	14,580.08	11,068.58	25,655.48	
3 Profit/(Loss) before tax exceptional Items (1-2)	58.60	(100.71)	8.65	(42.11)	(101.05)	94.95	
4 Exceptional Items	-	-	-	-	-	-	
5 Profit/(Loss) before Tax (3-4)	58.60	(100.71)	8.65	(42.11)	(101.05)	94.95	
6 Tax Expense							
Current Tax	-	-	-	-	-	26.07	
Deferred Tax	12.96	(27.70)	(3.32)	(14.74)	(26.20)	3.69	
7 Profit/(Loss) for the period/year (5-6)	45.64	(73.01)	11.97	(27.37)	(74.85)	65.19	
8 Share in (Loss) of Associates Concern	-	(6.26)	-	(6.26)	-	(32.24)	
9 Other Comprehensive Income :							
A (i) Items that will not be reclassified to profit or loss	1.67	1.66	12.05	3.33	24.09	6.66	
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.42)	(0.42)	(3.03)	(0.84)	(6.06)	(1.68)	
B (i) Items that will be reclassified to profit or loss							
(ii) Income tax relating to items that will be reclassified to profit or loss							
10 Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period) (7+8+9)	46.89	(78.03)	20.99	(31.14)	(56.82)	37.93	
11 Paid-up equity share capital (Face Value ₹ 10/- each)	586.94	586.94	586.94	586.94	586.94	586.94	
12 Other Equity (Excluding revaluation reserve)						2,778.62	
13 Earning per share (of ₹ 10/- each) (not annualised)							
(a) Basic	0.78	(1.35)	0.20	(0.57)	(1.28)	0.56	
(b) Diluted	0.78	(1.35)	0.20	(0.57)	(1.28)	0.56	



Notes :
1. Consolidated Statement of Assets & Liabilities.

(₹ in Lakhs)

Particulars	As at	As at
	30-Sep-22	30-Sep-21
	Unaudited	
ASSETS		
1. Non-Current Assets		
Property, Plant and Equipment	2,445.86	2,711.80
Capital work-in-progress	-	-
Right of use Assets	487.81	525.88
Investment property	-	-
Intangible Assets	50.45	39.78
Intangible Assets under development	0.42	23.49
Financial Assets	-	-
Other financial assets	242.84	259.58
Deferred tax assets (Net)	290.38	308.74
Income tax assets (Net)	102.94	64.16
Other non current assets	31.43	31.63
Total Non-Current Assets	3,652.13	3,965.06
2. Current Assets		
Inventories	6,716.80	5,155.33
Financial Assets		
Trade Receivables	6,276.76	5,721.31
Cash and Cash Equivalents	7.16	5.63
Bank Balances other than Cash and Cash Equivalents	7.25	7.85
Loans	14.45	14.23
Other financial assets	13.03	14.61
Investment in Shares	-	-
Other Current Assets	772.40	535.21
Total Current Assets	13,807.85	11,454.17
Total Assets	17,459.98	15,419.23
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	586.94	586.94
Other Equity	2,747.20	2,688.52
Total Equity	3,334.14	3,275.46
Liabilities		
1. Non-Current Liabilities		
Financial Liabilities		
Borrowings	1,388.41	1,204.11
Lease Liability	357.96	580.32
Other financial liabilities	440.14	479.09
Provisions	335.51	322.93
Total Non-Current Liabilities	2,522.02	2,586.45
2. Current Liabilities		
Financial Liabilities		
Borrowings	5,170.65	4,547.95
Lease Liability	275.26	97.10
Trade Payables	-	-
Total outstanding dues of micro enterprises and small enterprises	173.67	241.74
Total outstanding dues of creditors other than micro enterprise and small enterprises	4,102.41	2,860.35
Other financial liabilities	1,685.58	1,622.44
Other Current Liabilities	170.00	148.95
Provisions	26.25	38.79
Current tax liabilities (Net)	-	-
Total Current Liabilities	11,603.82	9,557.32
Total Equity and Liabilities	17,459.98	15,419.23

3. The above Financial Results for the quarter and half year ended September 30, 2021 have been reviewed and recommended by the Audit Committee and approved by the Board at its meeting held on November 8, 2022 and reviewed by auditors.
4. The Company is engaged only in Textile business and there is no separate reportable segment as per IND AS 108.
5. Previous year's/ period's figures have been regrouped/rearranged wherever considered necessary to make them comparable with current year's figure.

Place : Mumbai
Date : November 8, 2022



By order of the Board
For Kamadgiri Fashion Limited

[Signature]
Chairman & Managing Director

2 Notes :
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022
(Rs. in Lacs)

PARTICULARS	Half Year Ended Sep 30, 2022	Half Year Ended Sep 30, 2021
	Audited	
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (Loss) before tax after exceptional items	(42.12)	(101.05)
Adjustments for :		
Depreciation and amortisation expense	286.94	294.44
(Gain) / Loss on sale of Property, Plant and Equipments (Net)	(54.64)	-
Interest income	-	(0.23)
Finance costs	415.25	367.07
Allowance for Bad and Doubtful Debts	(9.57)	(2.55)
	637.99	658.73
Operating Profit before Working Capital changes	595.87	557.68
Movement in working capital :		
(Increase)/Decrease in Inventories	163.68	(120.82)
(Increase)/Decrease in Trade Receivable	(312.17)	(799.23)
Decrease/(Increase) in Loans & Advances	1.18	4.27
Decrease in Others Financial Assets	35.27	41.87
(Increase) in Other Current and Non Current Assets	(98.29)	(124.06)
Increase/(Decrease) in Trade Payable	(437.25)	127.18
(Decrease) / Increase in Other Current and Non-Current Liabilities	33.85	(314.41)
Increase in Other financial liabilities	391.38	160.73
Increase in Provisions	19.51	8.84
	-	-
	(202.84)	(1,015.63)
Cash generated from operations	393.03	(457.95)
Income Tax Paid	-	-
NET CASH GENERATED FROM OPERATING ACTIVITIES	393.03	(457.95)
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Inflow:		
Sale of Property, Plant and Equipments	-	-
Proceeds from Investment in Fixed Deposits	-	-
Interest Received/(Paid)	-	0.23
	-	0.23
Outflow:		
Purchase of Property, Plant and Equipments	(14.55)	(31.27)
Purchase of Intangible Assets	-	-
NET CASH GENERATED USED IN INVESTING ACTIVITIES	(14.55)	(31.04)
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Inflow:		
Proceeds from Long Term Borrowings	-	1,036.00
Proceeds from Short Term Borrowings (Net)	385.53	182.53
	385.53	1,218.53
Outflow:		
Repayment of Long Term Borrowings	(242.48)	(268.59)
Repayment of Short Term Borrowings	-	-
Interest Paid	(415.25)	(367.07)
Dividend Paid	-	-
Payment of Lease Liability	(103.80)	(125.99)
	(761.54)	(761.65)
NET CASH USED IN FINANCING ACTIVITIES	(376.01)	456.87
Net Increase In Cash And Cash Equivalents (A+B+C)	2.47	(32.11)
Opening Balance Of Cash And Cash Equivalents	4.69	37.73
Closing Balance Of Cash And Cash Equivalents	7.16	5.62
Notes to Cash Flow Statements:		
Cash & Cash Equivalents comprise of:		
Cash on hand	7.16	5.62
Bank Balances with Scheduled Banks:		
In Current Accounts	-	-
TOTAL	7.16	5.62

Note 1 : The Cash Flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind-AS 7) - Statement of Cash Flow.





Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Kamadgiri Fashion Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO
THE BOARD OF DIRECTORS
KAMADGIRI FASHION LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KAMADGIRI FASHION LIMITED** ("the Company") for the quarter ended September 30, 2022 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").
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 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 and in compliance with Regulation 33 of the Listing Regulation. 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, notified under section 133 of the Companies Act, 2013. 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 applicable 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 **DMKH & Co.**

Chartered Accountants

Firm Registration No.: 116886W



Anant Nyatee

Partner

Membership No.: 447848

UDIN: 22447848BCLWVT6342

Place: Mumbai

Date: November 8, 2022

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2022

(₹ in Lakhs)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-SEPT-2022	30-JUNE-2022	30-SEPT-2021	30-SEPT-2022	30-SEPT-2021	31-MAR-2022
	UNAUDITED			UNAUDITED		AUDITED
PART-I						
1 Income From Operations						
a) Income from Operations	7,553.42	6,916.03	7,253.91	14,469.45	10,958.79	25,732.37
b) Other Income	14.70	53.82	4.35	68.52	8.74	18.06
Total Income from operations	7,568.12	6,969.85	7,258.26	14,537.97	10,967.53	25,750.43
2 Expenses						
a) Cost of materials consumed	3,969.38	4,026.38	3,324.00	7,995.76	6,104.54	13,846.03
b) Purchase of Stock-in-trade	596.08	836.97	494.41	1,433.05	993.67	2,882.25
c) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	274.57	(333.31)	995.88	(58.74)	(546.41)	(1,297.44)
d) Employees benefits expense	965.64	914.51	838.42	1,880.15	1,570.72	3,374.07
e) Finance Costs	230.56	184.69	220.59	415.25	367.07	793.11
f) Depreciation and amortisation expense	146.11	140.83	140.42	286.94	294.44	586.41
g) Job Charges	586.22	624.63	591.27	1,210.85	1,020.43	2,724.64
h) Other expenses	740.96	675.86	644.62	1,416.82	1,264.12	2,746.41
Total Expenses	7,509.52	7,070.56	7,249.61	14,580.08	11,068.58	25,655.48
3 Profit/(Loss) before tax exceptional Items (1-2)	58.60	(100.71)	8.65	(42.11)	(101.05)	94.95
4 Exceptional Items	-	-	-	-	-	-
5 Profit/(Loss) before Tax (3-4)	58.60	(100.71)	8.65	(42.11)	(101.05)	94.95
6 Tax Expense						
Current Tax	-	-	-	-	-	26.07
Deferred Tax	12.96	(27.70)	(3.32)	(14.74)	(26.20)	3.69
7 Profit/(Loss) for the period/year (5-6)	45.64	(73.01)	11.97	(27.37)	(74.85)	65.19
8 Other Comprehensive Income :						
A (i) Items that will not be reclassified to profit or loss	1.67	1.66	12.05	3.33	24.09	6.66
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.42)	(0.42)	(3.03)	(0.84)	(6.06)	(1.68)
B (i) Items that will be reclassified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss						
9 Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period) (7+8+9)	46.89	(71.77)	20.99	(24.88)	(56.82)	70.17
10 Paid-up equity share capital (Face Value ₹ 10/- each)	586.94	586.94	586.94	586.94	586.94	586.94
11 Other Equity (Excluding revaluation reserve)						2,810.86
12 Earning per share (of ₹ 10/- each) (not annualised)						
(a) Basic	0.78	(1.24)	0.20	(0.47)	(1.28)	1.11
(b) Diluted	0.78	(1.24)	0.20	(0.47)	(1.28)	1.11



Notes :
1. Standalone Statement of Assets & Liabilities.

Particulars	(₹ in Lakhs)	
	As at	As at
	30-Sep-22	30-Sep-21
	Unaudited	
ASSETS		
1. Non-Current Assets		
Property, Plant and Equipment	2,445.86	2,711.80
Capital work-in-progress	-	-
Right of use Assets	487.81	525.88
Investment property	-	-
Intangible Assets	50.45	39.78
Intangible Assets under development	0.42	23.49
Financial Assets	-	-
Other financial assets	242.84	259.58
Deferred tax assets (Net)	290.38	308.74
Income tax assets (Net)	102.94	64.16
Other non current assets	31.43	31.63
Total Non-Current Assets	3,652.13	3,965.06
2. Current Assets		
Inventories	6,716.80	5,155.33
Financial Assets		
Trade Receivables	6,276.76	5,721.31
Cash and Cash Equivalents	7.16	5.63
Bank Balances other than Cash and Cash Equivalents	7.25	7.85
Loans	14.45	14.23
Other financial assets	13.03	14.61
Investment in Shares	38.50	-
Other Current Assets	772.40	535.21
Total Current Assets	13,846.35	11,454.17
Total Assets	17,498.48	15,419.23
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	586.94	586.94
Other Equity	2,785.70	2,688.52
Total Equity	3,372.64	3,275.46
Liabilities		
1. Non-Current Liabilities		
Financial Liabilities		
Borrowings	1,388.41	1,204.11
Lease Liability	357.96	580.32
Other financial liabilities	440.14	479.09
Provisions	335.51	322.93
Total Non-Current Liabilities	2,522.02	2,586.45
2. Current Liabilities		
Financial Liabilities		
Borrowings	5,170.65	4,547.95
Lease Liability	275.26	97.10
Trade Payables	-	-
Total outstanding dues of micro enterprises and small enterprises	173.67	241.74
Total outstanding dues of creditors other than micro enterprise and small enterprises	4,102.41	2,860.35
Other financial liabilities	1,685.58	1,622.44
Other Current Liabilities	170.00	148.95
Provisions	26.25	38.79
Current tax liabilities (Net)	-	-
Total Current Liabilities	11,603.82	9,557.32
Total Equity and Liabilities	17,498.48	15,419.23

3. The above Financial Results for the quarter and half year ended September 30, 2021 have been reviewed and recommended by the Audit Committee and approved by the Board at its meeting held on November 8, 2022 and reviewed by auditors.

4. The Company is engaged only in Textile business and there is no separate reportable segment as per IND AS 108.

5. Previous year's/ period's figures have been regrouped/rearranged wherever considered necessary to make them comparable with current year's figure.

Place : Mumbai
Date : November 8, 2022



By order of the Board
For Kamadgiri Fashion Limited
[Signature]
Chairman & Managing Director



2 Notes :

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. in Lacs)

PARTICULARS	Half Year Ended Sep 30, 2022	Half Year Ended Sep 30, 2021
	Audited	
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (Loss) before tax after exceptional items	(42.12)	(101.05)
Adjustments for :		
Depreciation and amortisation expense	286.94	294.44
(Gain) / Loss on sale of Property, Plant and Equipments (Net)	(54.64)	-
Interest income	-	(0.23)
Finance costs	415.25	367.07
Allowance for Bad and Doubtful Debts	(9.57)	(2.55)
	637.99	658.73
Operating Profit before Working Capital changes	595.87	557.68
Movement in working capital :		
(Increase)/Decrease in Inventories	163.68	(120.82)
(Increase)/Decrease in Trade Receivable	(312.17)	(799.23)
Decrease/(Increase) in Loans & Advances	1.18	4.27
Decrease in Others Financial Assets	35.27	41.87
(Increase) in Other Current and Non Current Assets	(98.29)	(124.06)
Increase/(Decrease) in Trade Payable	(437.25)	127.18
(Decrease) / Increase in Other Current and Non-Current Liabilities	33.85	(314.41)
Increase in Other financial liabilities	391.38	160.73
Increase in Provisions	19.51	8.84
	-	-
	(202.84)	(1,015.63)
Cash generated from operations	393.03	(457.95)
Income Tax Paid	-	-
NET CASH GENERATED FROM OPERATING ACTIVITIES	393.03	(457.95)
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Inflow:		
Sale of Property, Plant and Equipments	-	-
Proceeds from Investment in Fixed Deposits	-	-
Interest Received/(Paid)	-	0.23
	-	0.23
Outflow:		
Purchase of Property, Plant and Equipments	(14.55)	(31.27)
Purchase of Intangible Assets	-	-
	(14.55)	(31.04)
NET CASH GENERATED USED IN INVESTING ACTIVITIES	(14.55)	(31.04)
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Inflow:		
Proceeds from Long Term Borrowings	-	1,036.00
Proceeds from Short Term Borrowings (Net)	385.53	182.53
	385.53	1,218.53
Outflow:		
Repayment of Long Term Borrowings	(242.48)	(268.59)
Repayment of Short Term Borrowings	-	-
Interest Paid	(415.25)	(367.07)
Dividend Paid	-	-
Payment of Lease Liability	(103.80)	(125.99)
	(761.54)	(761.65)
NET CASH USED IN FINANCING ACTIVITIES	(376.01)	456.87
Net Increase In Cash And Cash Equivalents (A+B+C)	2.47	(32.11)
Opening Balance Of Cash And Cash Equivalents	4.69	37.73
Closing Balance Of Cash And Cash Equivalents	7.16	5.62
Notes to Cash Flow Statements:		
Cash & Cash Equivalents comprise of:		
Cash on hand	7.16	5.62
Bank Balances with Scheduled Banks:		
In Current Accounts	-	-
TOTAL	7.16	5.62

Note 1 : The Cash Flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind-AS 7) - Statement of Cash Flow.

