

Ref: SSPSL /SEC / 2024-25 /Nov/ 4

13<sup>th</sup> Nov 2024

TO, THE LISTING DEPARTMENT, BSE LIMITED, P.J. TOWERS, DALAL STREET, FORT, MUMBAI – 400 001, MAHARASHTRA	TO, THE MANAGER – LISTING NATIONAL STOCK EXCHANGE OF INDIA LTD, EXCHANGE PLAZA, BANDRA – KURLA COMPLEX, BANDRA(EAST), MUMBAI – 400 051, MAHARASHTRA
BSE SCRIP CODE: 517273	NSE SYMBOL: S&SPOWER

Dear Sir / Madam,

## Sub: Outcome of Board Meeting - Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended 30<sup>th</sup> September 2024

Ref: Regulation 33 read with Regulation 30, Schedule III, Part A (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33 read with Regulation 30, Schedule III, Part A (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'),we hereby inform you that the Board of Directors of the Company at their meeting held on 13<sup>th</sup> November, 2024, has considered and approved unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September 2024 along with the Limited Review Report by the Auditors thereon. A copy of the said results along with Limited Review Report are enclosed herewith.

The Board Meeting started at 10.00 AM and concluded at 07.10 PM.

This is for your information and records. Kindly acknowledge receipt of the same.

Thanking you, Yours faithfully,

For S & S POWER SWITCHGEAR LIMITED

Prince Thomas Company Secretary & Compliance Officer Independent Auditor's Review Report on Unaudited Standalone financial results of the Company for the quarter and half year ended 30<sup>th</sup> September 2024, Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

### To the Board of Directors of S&S Power Switchgear Limited

- We have reviewed the accompanying statement of unaudited standalone financial results (the "Statement") of S&S Power Switchgear Limited ("the Company") for the quarter ended 30<sup>th</sup> September 2024 and year to date from 01<sup>st</sup> April, 2024 to 30<sup>th</sup> September 2024 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
- 2. The statement, which is the responsibility of the company's management and has been 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 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited

Old No. 62/1, New No. 57, Kochu Bhavan, Ground Floor, McNichols Road, Chepper, Chennai 600 031. Tel: +91 44 3500 3458

Website: www.cnkindia.com

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standalone financial results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

### For C N K & Associates LLP Chartered Accountants Firm Registration No. 101961W/W-100036

F. uttamchand ?

Uttamchand Jain Partner Membership No. 205976 UDIN: 24205976BKFUNE5848 Place: Chennai Date: 13-11-2024

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### S & S POWER SWITCHGEAR LIMITED

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### Reg Office : Plot No. 14, CMDA Industrial Area Chithamanur Village, Maraimalai Nagar - 603209, Kanchipuram District, Tamilnadu Website: www.sspower.com CIN : L31200TN1975PLC006966

### STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEP, 2024

	2	For	the Quarter en	ded	For the Hali	Year Ended	(₹ in Lakhs) Full Year Ended
Sr. No.	Particulars	30th Sep, 2024	30th Jun, 2024	30th Sep, 2023	30th Sep, 2024	30th Sep, 2023	31st Mar, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income				,		
a)	Revenue From Contracts with Customers (Net of Discounts & Rebates)	3.97	. ×	1.11	3.97	1.84	4.29
b)	Other Operating Revenues	94.10	99.05	36.00	193.15	72.00	152.62
	Total Revenue from Operations	98.07	99.05	37.11	197.12	73.84	156.91
11	Other Income	15.51	19.80	0.54	35.31	1.08	3.62
Ш	Total Income (I+II)	113.58	118.85	37.65	232.43	74.92	160.53
IV	EXPENSES						
a)	Cost of materials consumed	37.88	0.01	3.31	37.89	3.78	3.85
b)	Changes in Inventories of Finished goods and WIP	1.19		1.95	1.19	1.95	1.95
c)	Employee benefits expense	67.39	37.50	28.90	104.89	56.29	116.04
d)	Finance costs	44.48	52.28	45.72	96.76	88.63	179.09
e)	Depreciation and Amortization expense	8.63	8.96	9.95	17.59	19.98	39.27
f)	Other expenses	90.12	32.56	16.42	122.68	39.14	83.74
	Total expenses	249.69	131.31	106.25	381.00	209.77	423.94
V	Profit/(loss) before tax (III-IV)	(136.11)	(12.46)	(68.60)	(148.57)	(134.85)	(263.41
2							
VI	Profit/(loss) before tax (V-VI)	(136.11)	(12.46)	(68.60)	(148.57)	(134.85)	(263.41
	Tax expense:						
	(1) Current tax	÷	=	52	1923	2	14
	(2) Deferred tax	7.65	0.08	0.07	7.73	0.98	8.03
- 0	(3) Short/Excess Provision of earlier years	=			ie i		27
	(4) MAT Credit Entitlement	÷.	2	8	2	12	
VIII	Net Profit/(Loss) after Tax for the period (V-VI)	(128.46)	(12.38)	(68.53)	(140.84)	(133.87)	(255.38
	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	- Remeasurement of Defined benefit plans	4.88	4.89	0.78	9.77	4.28	19.54
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	6	2	4			
	Democratic function of the second s	(1.27)	(1.27)	(0.20)	(2.54)	(1.11)	(5.08
v	- Remeasurement of Defined benefit plans	3.61	3.62	0.58	7.23	3.17	14.46
	Total other comprehensive income (A (i - Ii))	(124.85)	(8.76)	(67.95)	(133.61)	(130.70)	(240.92
	Total comprehensive income for the period (VII + IX)	1,234.16	1,234.16	620.00	1,234.16	620.00	620.00
	Paid up Equity Share Capital (Face Value of ₹ 10 each)		1,234.16 9,664.1	1,307.80	9,539.25	1,307.80	1,197.56
	Other Equity	9,539.25	9,004.1	1,307.80	9,009.25	1,307.80	1,137.00
	Earnings per equity share (of ₹ 10 each)	(1.04)	10 10	(1.1.1)	11 1 4	(2.16)	(4.12
	Basic & Diluted (In ₹)	(1.04)	(0.10)	(1.11)	(1.14)	(2.16)	(4.12

### Notes :

1. .

1	The above unaudited standalone financial results have been reviewed by the Audit committee on 12th Nov 2024 and approved by the Board of Directors of the company at their meeting held on 13th Nov 2024
1 2 1	This statement has been prepared in accordance with the companies (Indian Accounting standard) Rules 2015, (IND AS) prescribed under section 133 of the companies Act ,2013.
3	The Company operates in Single segment namely Manufacture of electrical equipment for transmission and distribution of power.
4	The previous quarter's/year's figures have been regrouped/rearranged wherever necessary to make it comparable with Current quarter/year.
5	S&S has raised equity capital of Rs.46 Cr through a preferential allotment of 6,141,550 shares to the promoters on May 29, 2024, with this the Promoters stake has increased to 74.99%. This transaction has also increased the company's net worth by ₹91 crore and enabled the company to reduce debt by an amount of ₹37.75 crore in Jul'24. This is in line with approvals received from Shareholders , SEBI and NSE/BSE These funds were used to acquire the minority stake of 33.14% in Acrastyle Power India Limited thereby converting it into a wholly owned subsidiary. This enabled the company to consolidate 100% of the financials of Acrastyle- our UK subsidiary, into the Company. Additionally, S&S acquired 100% stake in Hamilton Research and Technology (HART), a Kolkata based company in the cutting edge of specialized and proprietary automation technology, with a special focus on the Aluminium sector. HART has been integrated into the company effective from 1st of June'24. Therefore the previous year's numbers are not fully comparable.
6	Figures for the quarter year ended 30th September 2024 and the corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figures in respect of full financial year and the published year to date figures up to the end of second quarter of the relevent financial year. Also the figures upto the end of second quarter had only been reviewed and not subject to audit.





For S & S Power Switchgear Limited

Krishnakumar Ramanathan Managing Director DIN No: 08880943 S & S POWER SWITCHGEAR LIMITED

Reg Office : Plot No. 14, CMDA Industrial Area Chithamanur Village, Maraimalai Nagar - 603209 Kanchipuram District Tamilnadu

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### STANDALONE STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30th SEP, 2024

Sr. No.	Particulars	As at 30th Sep, 2024 (Unaudited)	(₹ in Lakh As at 31st Mar, 2024 (Audited)
-	ASSETS		
1)	Non-current assets		
a)	Property, Plant and Equipment	16.11	29.4
	Other Intangible assets	14.45	18.2
	Investments in Subsidiaries	8,042.14	2,727.6
	Financial Assets		
'	(i) Non Current Deposits	20.99	41.2
	(ii) Non Current Loans	4,466.53	917.9
e)	Deferred tax assets (net)	58.74	53.5
	Non-Current tax assets	14.08	5.2
·'		1100	012
2)	Current assets		
	Inventories	20.05	59.0
	Financial Assets		
í	(i) Trade receivables	43.23	16.0
	(ii) Cash and cash equivalents	0.59	1.6
	(iii) Bank balances other than (ii) above	32 - L	<b>1</b>
c)	Current Tax Assets ( Net)	87.71	112.5
	Other current assets	45.50	18.0
<i>a</i> ,		10100	2010
-	Total Assets	12,830.12	4,000.6
<b>1)</b> a) b)	EQUITY AND LIABILITIES Equity Equity Share capital Other Equity Total Equity	1,234.16 9,539.25 <b>10,773.41</b>	620.0 1,197.5 <b>1,817.5</b>
2)	LIABILITIES Non-current liabilities		
- 1 H	Financial Liabilities		. =
	(i) Borrowings	1,700.50	1,723.0
	(ii) Lease Liability		-
D)	Provisions	175.54	174.3
	Current liabilition	1 1	
	Current liabilities	1 1	
a)	Financial Liabilities	40.99	137.7
	(i) Borrowings	40.99	10/./
	(ii) Trade payables	0.50	0.1
	Total Outstanding Dues of Micro, Medium & Small Enterprises	6.56	2.1
	Total Outstanding Dues of Creditors other than Micro, Medium & Small Enterprises	52.73	82.1
	(iii) Lease Liability - Current	13.45	26.1
- 1	Provisions	0.01	0.1
<u>,</u>	Provisions		37.4
· 1	Other current liabilities	66.94	3/.4
- 1 I	Other current liabilities	66.94	37.4

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Krishnakumar Ramanathan Managing Director DIN No: 08880943

#### S&S Power Switchgear Limited

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Sr. No.	Particulars	Half Year Ended 30th Sep, 2024	Year Ended 31st Mar, 202
		Audited	Audited
Α	Cash flow from operating activities		
	Net Profit before Tax	(148.57)	(263.4
	Adjustments for: Finance costs	96.76	179.0
	Depreciation and amortisation expense	17.59	39.2
	Provisions - (Benefits) for Deferred Taxes		
	Provisions - Others	. ň #	(17.4
	Interest income	(31.56)	(3.2
	Fair valuation of Lease rental deposit		×
	Remeasurement of defined benefit plan	9.77	19.5
	Exceptional Items - Gain on disposal of Property, Plant and equipment	43	
	(Gain)/loss on dlsposal of property, plant and equipment	5.	5
_	Duanting wafit kafawa washing aanital ahangaa	(EC.04)	(40.0
-	Operating profit before working capital changes	(56.01)	(46.2
	Movements in working capital: 🔹 🔹		
	(Increase)/decrease in inventories	38.98	4.9
	(Increase)/decrease in trade receivables	(27.14)	18.0
	(Increase)/decrease in other assets	(36.31)	(11.6
	Increase /(decrease) in Provisons	1.11	
	Increase /(decrease) in trade payables	(25.00)	30.5
	Increase /(decrease) in other liabilities	29.45	(14.3
_	Total Movements in working capital:	(18.91)	27.5
	Cash generated from operations	(74.92)	(18.6
	Add/(Less): Direct Taxes paid (net of refund)	24.85	40.2
	Net cash from operating activities (A)	(50.07)	21.6
в	Cash flows from investing activities		
	Payment for Property, Plant and Equipment	(0.63)	(0.8
	Payment for intengible assets	(0,00)	(0.0
	Proceeds from sale of property, plant and equipment	0.17	(210
	Loans repaid to subsidiary		
- 0	Interest received	31.56	3.2
	Deposits with other than Financial Instituitions	20.22	(1.9
	Investment in Subsidiaries	(5,314.49)	1,425.6
	Proceeds from fresh issue of Equity Share Capital	<u></u>	20
	Proceeds from fresh issue of Equity Share Premium		e:
	Investment in Bank Deposit	<u>∞</u> .	2.0
_	Net cash (used In) investing activities (B)	(5,263.17)	1,426.1
с	Cash flow from financing activities		
	Borrowings From related parties	(119.26)	184.3
	Loan Repaid by/(Loan to) Subsidiaries	(/	
	Interest paid	(96.76)	(179.0
	Re-payment of Borrowings	(3,548.63)	(1,425.6
	Payment of Lease Liability	(12,66)	(27.0
	Proceeds from fresh issue of Equity Shares including Premium	9,089.47	
_	Net cash (used in) flnancing activities (C)	5,312.16	{1,447.3
_	NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]	(1.09)	0.4
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		
	Balances with banks in current accounts and deposit accounts	1.68	1.2
_	Cash on hand	1.69	0.0
_	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	1.68	1.2
- 1	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		
- 1	Balances with banks in current accounts and deposit accounts	0.59	1.6

Maraimalai Nagar-603209

The Cash Flow statement has been prepared under the indirect method as set out in Indian Accounting Standards (IND AS

7)- Statement of Cash Flow.

Notes:

2 The Figures in brackets represents cash outflow.

o current year presentation.

3 Previous period figures have been regrouped/ reclassified , whereever necessary to confirm to current year presentation.

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Independent Auditor's Review Report on Unaudited Consolidated financial results of the Company for the quarter and half year ended 30<sup>th</sup> September 2024 Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of S&S Power Switchgear Limited

- We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("the Statement") of S&S Power Switchgear Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30<sup>th</sup> September 2024 and year to date from 01<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 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 has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, ('the Act') as amended, read with relevant rules issued thereunder 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person 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

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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.

4. The Statement includes the results of the following entities of the Group:

Subsidiaries

- a. Acrastyle Power (India) Limited
- b. Acrastyle EPS Technologies Limited
- c. S & S Power Switchgear Equipment Limited
- d. Hamilton Research and Technology Private Limited

Step Down Subsidiaries

- e. Acrastyle Switchgear Limited (United Kingdom)
- f. Acrastyle Limited (United Kingdom)
- 5. Emphasis of Matter:

Attention is also invited to the remark of the Auditors of Overseas subsidiaries where they have mentioned that the pension deficit figure as at 30<sup>th</sup> September 2024 and 30<sup>th</sup> September 2023 is the figures as at 31st March, 2024 and 31st March, 2023 respectively and no further provision has been made for the period under review.

Our review report is not modified in respect of above matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 as

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amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

### 7. Other matters

We did not review the interim financial results of 3 subsidiaries included in the unaudited consolidated financial results, whose unaudited financial results reflects total assets of Rs.11,106.91 Lakhs as at 30st September 2024, total revenues of Rs.4,320.82. Lakhs and Rs.7,254.13 Lakhs for the guarter ended 30<sup>th</sup> September 2024 and for the period from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 respectively, total profit after tax of Rs.623.55 Lakhs and Rs.657.30 Lakhs and total comprehensive income of Rs.623.55 Lakhs and Rs.657.30 Lakhs for the quarter ended 30<sup>th</sup> September 2024 and for the period from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 respectively, and cash out inflow of Rs. 114.74 Lakhs for the half year ended 30<sup>th</sup> September 2024 as considered in the unaudited consolidated financial results. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the Management and our report in respect thereof is based solely on the review report of such other auditors. Our conclusion on the unaudited quarterly results is not modified with respect of the above matter.

For C N K & Associates LLP Chartered Accountants Firm Registration No. 101961W/W-100036

T. uttamcharol Fai

Uttamchand Jain Partner Membership No. 205976 UDIN: 24205976BKFUNH2741 Place: Chennai Date: 13-11-2024

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### CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEP, 2024

				_		R ENDED 30t	(₹ in Lakhs)	(₹ in Lakhs)
		Quarter Ended			Half Yea	ar Ended	Full Year	Full Year
Sr.							ended	ended
No	Particulars	30th Sep, 2024	30th Jun, 2024	30th Sep, 2023	30th Sep, 2024	30th Sep, 2023	31st Mar, 2024	31st Mar, 2023
0		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
			1.					
1	INCOME							
a)	Revenue From Contracts with Customers (Net of	5,450.67	3,617.01	3,372.95	9,067.68	6,980,10	15,937.65	15,937.6
d	Discounts & Rebates)	3,430.07	3,017.01	3,372.85	9,007.08	0,500+10	10,907.00	10,937.0
	Total Revenue from Operations	5,450.67	3,617.01	3,372.95	9,067.68	6,980.10	15,937.65	15,937.6
U.	Other Income	87.14	28.16	12.69	115.30	33.56	119.47	119.47
Ш	Total Income (I+II)	5,537.82	3,645.16	3,385.64	9,182.98	7,013.66	16,057.12	16,057.12
by.	EXPENSES	8						
		2,803.55	2,797.03	2,412.52	5,600.58	4,644.57	10,623.26	10,623.20
	Cost of materials consumed Changes in Inventories of Finished goods and WIP	394.24	(441.99)	(275.04)	(47.75)		(178.50)	(178.50
	Employee benefits expense	1,136-62	(441.55) 889.08	696.93	2,025.70	1,433.37	2,938.88	3,047.9
	Finance costs	89.26	148.84	134.17	238.10	263.54	547.49	547.49
- 0	Depreciation and Amortization expense	85.05	68.78	58.72	153.83	115.01	238.82	238.82
	Other expenses	602.77	406.10	326.20	1,008.87	602.74	1,467.73	1,358.60
	o and oxpended	002	100140	010110	_,			-,
	Total Expenses	5,111.49	3,867.84	3,353.49	8,979.33	7,024.86	15,637.68	15,637.69
۷	Profit/(loss) before tax (III-IV)	426.33	(222.67)	32.14	203.65	(11.20)	419.44	419.43
vi	Exceptional Items - Net gain on disposal of Property, P						*	90
	Exceptional Items - Settlement Compensation workme	ж.			: •			100
	Profit/(loss) before tax (V-VI)	426.33	(222.67)	32.14	203.65	(11.20)	419.44	419.43
/11	Tax expense:						2	
	(1) Current tax	51 71		×	51.71		*	
	(2) Deferred tax	9.51	4.17	2.67	13.68	2.98	12.36	12.36
	(3) Short/Excess Provision of earlier years	-	14 A	(2) (2)	÷.		÷	-
137	(4) MAT Credit Entitlement	-	(040.50)	04.04	405.00	(0.04)	421.00	404.70
_	Net Profit/(Loss) after Tax for the period (VII-VIII)	384.12	(218.50)	34.81	165.62	(8.21)	431.80	431.79
Х	Other Comprehensive Income							
	A (i) Items that will not be reclassified to profit or loss						10 S	
	- Remeasurement of Defined benefit plans	(4.97)	(4.97)	1.77	(9.94)	15.41	1.05	1.05
	<ul> <li>Remeasurement of Defined benefit plans</li> <li>Remeasurement of Defined benefit plans AL UK</li> </ul>	*			(818 I) IE		(394.65)	(394.65
	A (ii) Income tax relating to items that will not be		*	2.45			÷.	
	Tax Relating to Other Comprehensive Income	1-25	1.25	(0.46)	2.50	(4.01)	(0.27)	(0.27
	Tax Relating to Other Comprehensive Income - AL UK	*	×		100 - 100 -		234.45	234.45
	B (i) Items that will be reclassified to profit or loss	5			3		2	
	Exchange differences in translating the financial	128.50	3.07	(26.94)	131.57	(2.97)	53.96	53.96
	statement of foreign subsidiaries							
	B (ii) Income tax relating to items that will be	×	× .		100			28
	reclassified to profit or loss							
	C (i) Others (Revaluation of Tangible Fixed Assets) AL UK	÷ .	- 22	34				-
хі	Total other comprehensive income (A (i - ii) + B(i - ii))	124.78	(0.65)	(25.63)	124.13	8.44	(105.46)	(105.47
xII	Total comprehensive income for the period (IX + XI)	508.90	(219.15)	9.18	289.75	0.22	326.34	326.32
	Profit / (Loss) Attributable to :							
	Owners of the Company	373.19	(241.29)	44.61	131.90	(37.48)	288.57	288.56
	Non- Controlling Interest	10.94	22.79	(9.81)	33,73	29.27	143,23	143.22
ίV	Total comprehensive income attributable to							
	Owners of the Company	493.63	(243.24)	26.88	250.39	(32.40)	216.10	216.09
	Non- Controlling Interest	15.27	24.09	(17.70)	39.36	32.62	110.24	110.22
٧	Paid up Equity Share Capital (Face Value of ₹ 10 each)	1,234.16	1,234.16	620.00	620.00	620.00	620.00	620.00
	Other Equity	6,041.63	6,263.95	(1,422.47)	6,041.63	(1,422.47)	(1,051.23)	(1,051.23
	Earnings per equity share (of ₹ 10 each)				-			
	Basic & Diluted (In ₹)	3.11	(1.77)	0.59	WIT 2,6%	(0.13)	6.96	6.96



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Paper 13.11.24

No	es:
1	The above unaudited consolidated financial results have been reviewed by the Audit committee on 12th Nov 2024 and approved by the Board of Directors of the company at their meeting held on 13th Nov 2024.
2	The Consolidated financial results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Companies Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3	The Group has operations in India and UK which are classified as separate geographical segments as provided in Ind AS 108.
4	Previous period / year figures have been regrouped / reclassified to make them comparable with those of current period except for consolidation of the Subsidiay for the Quarter as mentioned in point 5.
5	S&S has raised equity capital of Rs.46 Cr through a preferential allotment of 6,141,550 shares to the promoters on May 29, 2024, with this the Promoters stake has increased to 74.99%. This transaction has also increased the company's net worth by ₹91 crore and enabled the company to reduce debt by an amount of ₹37.75 crore in Jul'24. This is in line with approvals received from Shareholders , SEBI and NSE/BSE These funds were used to acquire the minority stake of 33.14% in Acrastyle Power India Limited thereby converting it into a wholly owned subsidiary. This enabled the company to consolidate 100% of the financials of Acrastyle- our UK subsidiary, into the Company. Additionally, S&S acquired 100% stake in Hamilton Research and Technology (HART), a Kolkata based company in the cutting edge of specialized and proprietary automation technology, with a special focus on the Aluminium sector. HART has been integrated into the company effective from 1st of June'24. Therefore the previous year's numbers are not fully comparable .
6	Figures for the quarter ended 30th September 2024 and the corresponding quarter ended in the previous year as reported in these Consolidated financial results are the balancing figures in respect of full financial year and the published year to date figures up to the end of second quarter of the relevent financial year. Also the figures up to the end of second quarter had only been reviewed and not subject to audit.



1.4



For S & S Power Switchgear Limited m hnakemar Ramanathan Nanaging Director DIN No: 08880943 13-11-24 Kri

### Segment Reporting:

The Group has operations in India and UK which are classified as separate geographical segments as provided in Ind AS 108.

Details of Geographical segments are provided below:

Particulars	For	For the Quarter ended			Half Year Ended		For the Year Ended
Particulars	30th Sep, 2024	30th Jun, 2024	30th Sep, 2023	30th Sep, 2024	30th Sep, 2023	31st Mar, 2024	31st Mar, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Segment Revenue:							
India Segment	2,127.94	870.50	1,464.41	2,998.44	2,663.00	5,793.38	5,793.38
UK Segment	3,446.23	2,807.74	1,955.63	6,253.97	4,417.36	10,398.29	10,398.29
Subtotal	5,574.18	3,678.23	3,420.04	9,252.41	7,080.36	16,191.67	16,191.68
Less: Inter segment revenue	36.36	33.07	34.40	69.43	66.70	134.56	134.56
Total Revenue	5,537.82	3,645.16	3,385.64	9,182.98	7,013.66	16,057.12	16,057.12
Results:							
India	144.89	(343.80)	30.00	(198.91)	(106.36)	(65.07)	109.82
UK	273.30	121.12	2.14	394.42	95.16	484.50	484.50
Unallocable		2	<u> </u>	- 12 K		120	
Profit/(Loss) before tax	418.19	(222.67)	32.14	195.51	(11.20)	419.43	594.32
Segment Assets				1			
5							
India	8,087.64	12,743.26	3,487.58	8,087.64	3,487.58	4,108.89	4,108.90
UK	10,370.20	9,396.68	7,975.41	10,370.20	7,975.41	9,710.84	9,710.83
Total	18,457.84	22,139.93	11,462.99	18,457.84	11,462.99	13,819.73	13,819.73
Segment Liabilities							
India	3,212.12	7,126.19	5,798.10	3,212.12	5,798.10	6,370.90	6,370.92
UK	7,978.46	7,445.99	6,435.00	7,978.46	6,435.00	7,880.06	7,880.06
Total	11,190.58	14,572.18	12,233.10	11,190.58	12,233.10	14,250.96	14,250.98
Capital Employed							
(Segment Assets-Segment Liabilities)							
India	4,875.51	5,617.07	(2,310.52)	4,875.51	(2,310.52)	(2,262.01)	(2,262.02)
UK	2,391.75	1,950.68	1,540.41	2,391.74	1,540.41	1,830.78	1,830.77
Total	7,267.26	7,567.75	(770.11)	7,267.26	(770.11)	(431.23)	(431.24)



A.4.



For S & S Power Switchgear Limited

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... 13.11.24

Krispnakum r Ramanathan Managing Director DIN No: 08880943

	2024 (UNAUDITED)	As at 31s Mar, 2024 (AUDITED
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	1,830,59	1,346.
(b) Capital work in progress	· · · ·	3
(c) Other Intangible assets	81.56	73.
(d) Intangible Assets under development	36.61	9.1
(e) Goodwill	5,745.54	3,067.3
(f) Financial Assets	*	5
(i) Loans	677.82	196.4
(ii) Other non-cuirent financial assets	896.65	816.2
(g) Deferred tax assets (net) (h) Other non-current assets	74,54	5.2
(h) Other non-current assets	74,04	U.4
<ul> <li>(2) Current assets</li> <li>(a) Inventories</li> </ul>	3.078.81	2,660.6
(b) Financial Assets	0,070,01	2,0001
(i) Trade receivables	4,338.66	3,984.8
(ii) Cash and cash equivalents	503.61	577.3
(iii) Bank balances other than (ii) above	401.02	362.0
(c) Current Tax Assets (Net)	121,14	144.1
(d) Other current assets	679.98	575.8
Total Assets	18,466.54	13,819.7
<ul> <li>(1) Equity</li> <li>(a) Equity Share capital</li> <li>(b) Other Equity</li> <li>Equity attributable to Owners</li> <li>(c) Non-Controlling Interest</li> <li>Total Equity</li> <li>LIABILITIES</li> <li>(2) Non-current llabilities <ul> <li>(a) Financial Liabilities</li> <li>(b) Borrowing</li> <li>(c) Lease Liability</li> </ul> </li> <li>(b) Provisions <ul> <li>(c) Deferred tax liabilities (net)</li> </ul> </li> <li>(3) Current llabilities <ul> <li>(i) Borrowings</li> <li>(ii) Borrowings</li> <li>(iii) Lease Liabilities</li> <li>(b) Provisions</li> <li>(c) Deferred tax liabilities (net)</li> </ul> </li> <li>(3) Current llabilities <ul> <li>(i) Borrowings</li> <li>(ii) Borrowings</li> <li>(iii) Lease Liability - Current</li> <li>(iii) Trade payables</li> <li>Total Outstanding Dues of Micro, Medium &amp; Small Enterprises</li> <li>Total Outstanding Dues of Creditors other than Micro, Medium &amp; Small</li> </ul></li></ul>	1,234,16 6,041,63 7,275.79 7,275.79 1,700.50 316.32 3,310.86 180.89 385.45 135.35 414.71 4,250.34 445.67	620.0 (1.161.1 109.5 (431.2 4,698.0 14.7 3,052.9 163.2 1,035.5 119.0 357.7 4,526.4 263.5 19.7

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### S&S Power Switchgear Limited

Reg Office : Plot No. 14, CMDA Industrial Area Chithamanur Village, Maraimalai Nagar - 603209 Kanchipuram District Tamilnadu

Website: www.sspower-com CIN:L31200TN1975PLC006966

A.     ath SEP, 2024     Mar, 2024       A     Cash flow from operating activities     (AUDITED)       Profit before tax     203.65     415       A     Cash flow from operating activities     203.65     415       Profit before tax     203.65     415       A     Cash flow from operating activities     203.65     415       Provision others     203.65     423       Provision others     (100.36)     (244       Intrest licome     (44.90)     (44.90)       Remeasurement of defined benefit plan     (7.44)     (333       Other Non-Cash Adjustment     -     (113       Movement in CFUB     131.57     183       (Gain)Noiss on disposal of property, plant and equipment     -     (00       Foreign Currency exchange fluctuations     (211.13)     (235.79)       Increase / discrease in Invertories     (121.53)     98       Increase / discrease in Invertories     (211.14)     986       Increase / discrease in Invertories     (212.14)     986       Increase / discrease in Invertories     (212.70)     355       Increase / discrease in Invertories     (212.70)     355       Increase / discrease in Invertories     (212.70)     356       Increase / discrease in Invertories     (212.70)     356 <th></th> <th>CONSOLIDATED STATEMENT OF AUDITED CASH FLOW FOR THE HALF</th> <th></th> <th>(₹ in Lakhs</th>		CONSOLIDATED STATEMENT OF AUDITED CASH FLOW FOR THE HALF		(₹ in Lakhs
Description         Particulars         CIMUDITED         CIMUDITED           Image: Construction operating activities         Profit before tax         203.65         44000TED           Profit before tax         203.65         233.10         547.25           Adjustments for:         153.83         238.10         547.25           Provisions of thers         203.05         547.25         547.25           Provisions of thers         153.83         238.10         547.25           Provisions of thers         153.87         238.10         547.25           Provisions of thers         153.87         238.10         647.25           Provisions of thers         153.57         158.25         113.57         158.25           (Gain/Itoss on disposal of property, plant and equipment         -         0.0         669.46         357.25           Movements in working capital:         (Increase)/discrease in trade receivables         113.57         158.15         1172.53         168.15           Increase /discrease in moding capital:         (Increase)/discrease in working capital:         (Increase)/discrease in working capital:         128.26         33.46           Increase /discrease in working capital:         (Increase)/discrease in working capital:         128.26         32.56         128.26			Half Year Ended	Year Ended 31st
Cash flow hom operating activities         District of the second operating activities         District operating activities           Profit before tax         203.85         411           Adjustments for:         Finance costs         238.10         5.3           Depreciation and amortisation expense         15.0.0         (244           Provision - Elements for Deterred Taxes         (100.36)         (244           Interest income         (49.90)         (40           Bernessurement of defined benefit plan         (7.44)         (333           Other Non-Cash Adjustment         -         (100.36)         (244           Increase (recrease in take receivables         (357.79)         (357.79)         (357.79)           Operating roft before working capital changes         2664.4         357         (357.79)           Increase (recrease) in trade payables         (11.77)         (357.79)         (357.79)         (357.79)           Increase (recrease) in trade payables         (221.51.4)         959         (357.49)         (358.79)           Increase (recrease) in trade payables         (221.51.4)         959         (357.49)         (301.40)           Increase (recrease) in trade payables         (221.51.4)         959         (358.59)         (361.40)         (24.77)         (222.70) </th <th>Sr.</th> <th></th> <th>30th SEP, 2024</th> <th>Mar, 2024</th>	Sr.		30th SEP, 2024	Mar, 2024
Profile before tax     203.65     4115       Adjustments for:     238.10     547       Protectation and amortisation expense     153.83     228       Provision othersis     (100.96)     (244       Provision othersis     (100.96)     (246       Provision othersis     (100.96)     (246       Provision othersis     (100.96)     (246       Provision othersis     (100.96)     (246       Other Non-Cash Adjustment     (113)     (113)       Movement In POTRIS     (113)     (113)       Movement In working capital:     (100.96)     (1172.53)       (Increase)/discrease in invertories     (113.57)     (125)       (Increase)/discrease in invertories     (113.57)     (125)       (Increase)/discrease in invertories     (1172.53)     98       Increase / (discrease) in Provisions - Others     (124.37)     (122.70)       Increase / (discrease) in trade payables     (121.14)     98       Increase / (discrease) in Investing activities     (122.70)     (24.37)       Vet cash from operating activities (A)     (1424.70)     (2277)       Net cash from operating activities (A)     (1424.70)     (237.74)       Increase / (discrease) in there in used in activities (A)     (1424.70)     (24.77)       Interest in working capital:	۱o-	- Particulars	(UNAUDITED)	(AUDITED)
Adjustments for:	А	Cash flow from operating activities		
Finance costs     238.10     527.       Depreciation and amontisation expense     153.83     238       Provision - Gleeneffs) for Deferred Taxes     (100.36)     (244       Interest Liceneff     (149.00)     (449.00)       Remeasurement of defined benefit plan     (7.44)     (393       Other Non-Cash Adjustment     -     (111       Movement in FCTRS     131.57     (63       (Gain/Joss on diposal of property, plant and equipment     -     (101       Foreign Currery exchange fluctuations     -     (101       Operating profit before working capital:     (101     (117.55)       (Increase)/decrease in Inde receivables     (133.77)     (11.77       (Increase)/decrease in Inde receivables     (122.70)     (235       Increase /(decrease) in activities     122.16     -       Increase /(decrease) in other liabilities     132.16     -       Increase /(decrease) in other liabilities     132.16     -       Increase / (decrease) in other liabilities     132.16     -       Increase /(decrease) in other liabilities     132.16     -       Increase /(decrease) in other liabilities     132.16     -       Increase /(decrease) in activities     -     (637.48)     (130       Payment for rhangible assets     (63.00)     (58		Profit before tax	203.65	419.4
Depreciation and anonisation expense         153.83         236           Provision others         (100.36)         (246           Interest income         (49.90)         (40           Remeasurement of defined benefit plan         (7.44)         (393           Obser Non-Cash Adjustment         (100.36)         (246           Movement in CTIRS         131.57         (53           Operating profit before working capital changes         569.46         357           Operating profit before working capital changes         (100.36)         (214.13.18)           (Increase)/decrease in tard exelvables         (13.3, 49)         (13.7, 49)           (Increase)/decrease in tard exelvables         (13.7, 49)         (13.7, 49)           (Increase)/decrease in tard exelvables         (12.14, 49)         (24.14, 49)           Increase /(decrease) in tard payables         (24.14)         (25.14)         96           Increase /(decrease) in tard payables         (24.17)         (22.7         (22.7           Net cash from operating activities         (28.14)         (26.4.17)         (22.7           Net cash from operating activities (A)         (104.53)         582         (35.7, 40)         (130           Payment for Noperty, Plant and Equipment (including Capital Work-in-Progress)         (45.7, 43) </td <td></td> <td>Adjustments for:</td> <td></td> <td></td>		Adjustments for:		
Provision others       (100.36)       (246)         Provision - (Benefits) for Deferred Taxes       (100.36)       (246)         Interest income       (13.30)       (44)         Remeasurement of defined benefit plan       (7.44)       (393)         Other Non-Cash Adjustment       -       (11)         Movement in FCIRS       131.57       (63)         (Cain)/Loss or disposal of property, plant and equipment       -       (10)         Foreign Curreny exchange fluctuations       00       (11)       (11)         Operating profit before working capital:       (11)       (11)       (12)       (13)         (Increase)/decrease in Inde receivables *       (13)       (13)       (13)       (13)       (13)         Increase (decrease) in Ortwistons - Others       122.14)       (12)       (12)       (13)       (12)       (12)       (12)       (13)       (12)       (12)       (13)       (12)       (12)       (12)       (12)       (13)       (12)       (12)       (13)       (12)       (12)       (12)       (12)       (12)       (12)       (12)       (12)       (12)       (12)       (12)       (12)       (12)       (12)       (12)       (12)       (12)       (12)       (12)		Finance costs	238.10	547.4
Provisions - (Benefits) for Defarred Taxes       (100.36)       (244         Interest income       (40,90)       (40         Remeasurement of defined benefit plan       (7.44)       (333         Other Non-Cash Adjustment       -       (113         Movement in FOTBS       131.157)       (63         (Gain)/loss on disposal of property, plant and equipment       -       (0         Foreign Currency schange fluctuations       -       (0         Operating profit before working capital:       (10,7.3.5)       (93,7.3.5)         (Increase)/decrease in interactive sets       (133,5.7)       (1,17.3.5)         (Increase)/decrease in other accelvables       (121,1.4)       (955)         Increase /(decrease) in rowing capital:       (122,15.1.4)       (955)         Increase /(decrease) in other liabilities       (122,15.1.4)       (955)         Increase /(decrease) in other gatelities       (122,17.1.4)       (927)         Ottat Movements in working capital:       (128,70)       (355,70)         Increase /(decrease) in other gatelities       (128,70)       (356)         Proceed from operating activities (A)       (104,53)       582         Cash from operating activities (A)       (104,53)       582         Cash from issue of new shares including thare premium		Depreciation and amortisation expense	153.83	238-8
Interest Income     (49.90)     (44       Remeasurement of defined benefit plan     (7.44)     (393       Other Non-Cash Adjustment     -     (11)       Movement in FCTRS     13.1.57     (53)       (Gain/JOSC or disposal of property, plant and equipment     -     (10)       Poreign Curreny exchange fluctuations     -     (10)       Operating profit before working capital:     -     (11)       (Increase)/decrease in inventories     (13).53     (13).53       (Increase)/decrease in trade receivables     (13).53     (13).59       Increase /(decrease) in Provisions - Others     284.33     465       Increase /(decrease) in inter labilities     122.13.41     933       Increase /(decrease) in other labilities     122.13.41     935       Increase /(decrease) in other labilities     122.13.41     933       Increase /(decrease) in other labilities     122.13.41     933       Increase /(decrease) in other labilities     122.13.41     935       Direct taxes Paid (Net)     (24.17)     (227)       Net cash from operating activities (A)     (104.53)     582       Payment for Property, Plant and Equipment (including Capital Work-in-Progress)     9,083.48     (1300)       Payment for intangible assets     (8,3.00)     (65)       Inverset noceived     49,90 </td <td></td> <td>Provision others</td> <td></td> <td></td>		Provision others		
Remeasurement of defined benefit plan       (7.44)       (393         Otter Non-Cash Adjustment       1133         Movement in FCIRS       1313.157       (535         (Gain)/loss on disposal of property, plant and equipment       0.0000       0.0000         Porerating profit before working capital changes       569.46       357         Movements in working capital:       (000000000000000000000000000000000000		Provisions - (Benefits) for Deferred Taxes	(100.36)	(246.5
Other Non-Cash Adjustment       111         Movement in FOTRS       131.57         (Gain)/loss on disposal of property, plant and equipment       -         Foreign Curreny exchange fluctuations       -         Operating port thefore working capital:       -         (Increase)/decrease in Inventories       (133.79)         (Increase)/decrease in trade receivables       (133.79)         (Increase)/decrease in trade receivables       (133.79)         (Increase)/decrease in trade receivables       (134.81.8)         (Increase)/decrease in trade receivables       (134.81.81)         (Increase)/decrease in trade receivables       (131.77)         (Increase)/decrease in trade receivables       (121.91.4)         (Increase)/decrease in trade receivables       (128.70)         (Increase)/decrease in trade receivables       (124.70)         (Increase)/decrease in trade receivable       (128.70) <td></td> <td>Interest income</td> <td>(49.90)</td> <td>(40.0</td>		Interest income	(49.90)	(40.0
Movement in FCRS (Gain/loss on disposal of property, plant and equipment Foreign Curreny acchange fluctuations       131.57       (63 (00)         Operating profit before working capital changes       569.46       357         Movements in working capital in inventories       (1418.18)       (355 (1ncrease)/decrease in inventories       (1418.18)         (Increase)/decrease in other assets       (177.53)       98         Increase//decrease in other assets       (173.53)       98         Increase//decrease in other assets       (121.9.14)       958         Increase//decrease in trade payables       (219.14)       958         Increase//decrease in intoxing capital:       (660.16)       (12         Cash generated from operations       (128.70)       355         Direct taxes Paid (Net)       (24.17)       (2277         Net cash from operating activities (A)       (104.53)       582         Payment for Property, Plant and Equipment (including Capital Work-in- Proceeds from Sisue of new shares including share premium Goodwill on acquisition of subsidiary       (1,667.48)       (130)         Proceeds from Sisue of new shares including share premium Goodwill on acquisition of subsidiary       (1,667.48)       (240         Viewenth in Bank Deposit       (28.95)       (58       (58         Net cash (used in) Investing activitites       (32.677.25) <t< td=""><td></td><td>Remeasurement of defined benefit plan</td><td>(7.44)</td><td>(393.6</td></t<>		Remeasurement of defined benefit plan	(7.44)	(393.6
[GainVloss on disposal of property, plant and equipment       (0         Foreign Curreny acchange fluctuations       (0         Operating profit before working capital:       (10         (Increase)/decrease in inventories       (11,173         (Increase)/decrease in trade receivables       (123,79)         (Increase)/decrease in trade receivables       (121,73)         (Increase)/decrease in trade receivables       (121,73)         (Increase)/decrease) in trade receivables       (121,73)         (Increase)/decrease) in trade receivables       (121,70)         (Increase)//decrease) in trade payables       (121,70)         (Increase)//decrease) in trade payables       (123,70)         (Increase)//decrease) in trade laworking       (124,70)         (224,71)       (224,77)         (224,71)       (224,77)         (224,72)       (24,77)         (Interest) from operating activities (A)       (104,53)         Payment for Property, Plant and Equipment (including Capital Work-in-Progress)       (637,48)         Payment for Property, Plant and Equipment (including Capital Work-in-Progress)       (63,64,7,61)		Other Non-Cash Adjustment	64 H	(113.2
Foreign Curreny exchange fluctuations       -       (0)         Operating profit before working capital changes       569.46       357         Movements in working capital:       (418.18)       (356         (Increase)/decrease in Inventories       (418.18)       (356         (Increase)/decrease in Inventories       (418.18)       (356         (Increase)/decrease in Todie roceivables       (173.53)       465         Increase /(decrease) in Trovisions - Others       284.33       465         Increase /(decrease) in the payables       (219.14)       959         Increase /(decrease) in the labilities       182.10       355         Direcit taxes Paid (Net)       (24.17)       (227         Net cash from operating activities       (83.748)       (130         Payment for Property, Plant and Equipment (including Capital Work-In-Progress)       (637.48)       (130         Payment for Property, Plant and Equipment (including Capital Work-In-Progress)       (637.48)       (130         Proceeds from Sale of Current Investment       9.084.48       (2678.25)       (404.130)         Proceeds from Sale of Current Investment       9.084.48       (2678.25)       (404.130)       (128.35)       (58         Net cash (used In) Investing activities       (38.95)       (58       (58 <td< td=""><td></td><td>Movement in FCTRS</td><td>131.57</td><td>(53.9</td></td<>		Movement in FCTRS	131.57	(53.9
Operating profit before working capital:         569.46         357           Movements in working capital:         (418.18)         (355           (Increase)/decrease in take receivables         (418.18)         (355           (Increase)/decrease in take receivables         (173.53)         99           (Increase)/decrease in take receivables         (173.53)         99           (Increase)/decrease in take receivables         (213.14)         955           (Increase)/decrease) in other labitities         182.16         3           Total Movements in working capital:         (698.16)         (2           Cash generated from operations         (128.70)         355           Direct taxes Paid (Net)         (24.17)         (22.77)           Net cash from operating activities (A)         (104.53)         582           Payment for intangible assets         (63.7.48)         (130)           Interest received         49.90         40           Proceeds from Sale of Current Investment         9.089.48         40           Proceeds from sale of Current Investment         9.089.48         (267.25)           Adjustment to relamede amings on additional acquisition in APIL subsidiary         (1,267.25)         (140.49.31)           Investing activities         (38.47.61)         766		(Gain)/loss on disposal of property, plant and equipment		(0.5
Movements in working capital:       (418.18)         (Increase)/decrease in Inventories       (418.18)         (Increase)/decrease in Inventories       (418.18)         (Increase)/decrease in Inventories       (353.79)         (Increase)/decrease in Inventories       (283.79)         (Increase)/decrease)       (173.53)         (Increase)/decrease)       (173.53)         (Increase)/decrease)       (173.53)         (Increase)/decrease)       (121.14)         (Increase)/decrease)       (121.17)         (Increase)/decrease)       (121.17)         (Increase)/decrease)       (121.17)         (Increase)/decrease)       (121.17)         (Increase)/decrease)       (13.01)         (Increase)/decrease)       (13.02)         (Increase)/decrease)       (13.02) <td>_</td> <td>Foreign Curreny exchange fluctuations</td> <td>· · · · · ·</td> <td>(0.5</td>	_	Foreign Curreny exchange fluctuations	· · · · · ·	(0.5
(Increase)/decrease in inventiones(418.18)(355(Increase)/decrease in the rasets(173.53)99Increase//decrease in the rasets(173.53)99Increase//decrease in other assets(213.14)959Increase//decrease in other labilities182.1631Total Movements in working capitat(689.16)(2Cash generated from operations(128.70)355Direct taxes Paid (Net)(24.17)(227Net cash from operating activities (A)(104.53)582Direct taxes Paid (Net)(24.17)(237.48)Net cash from operating activities(637.48)(130Payment for Property, Plant and Equipment (including Capital Work-In- Progress)(637.48)(130Payment for roperty, Plant and Equipment (including table premium Goodwill, acquisition of subsidiary (1,696.35)(637.48)(130Proceeds from Sale of Current Investment Proceeds from Sale of Current Investment Proceeds from Sale of Current Investment (38.95)(58(58Net cash (used In) investing activities (B)4,080.04(204Cash flow from financing activities (B)(236.10)(547.61)Borrowings/ Re-payment of Borrowings Payment of Lease Liability Investment In Bank Deposit(236.10)(547.61)Net cash (used In) financing activities (C)(4,049.28)154Net cash (used In) financing activities (C)(4,049.28)154Net increase in Other not financial assets Foreign Curreny exchange fluctuations Cash on hand577.3644Cash on And 		Operating profit before working capital changes	569.46	357.2
(Increase)/decrease in inventiones(418.18)(355(Increase)/decrease in the rasets(173.53)99Increase//decrease in the rasets(173.53)99Increase//decrease in other assets(213.14)959Increase//decrease in other labilities182.1631Total Movements in working capitat(689.16)(2Cash generated from operations(128.70)355Direct taxes Paid (Net)(24.17)(227Net cash from operating activities (A)(104.53)582Direct taxes Paid (Net)(24.17)(237.48)Net cash from operating activities(637.48)(130Payment for Property, Plant and Equipment (including Capital Work-In- Progress)(637.48)(130Payment for roperty, Plant and Equipment (including table premium Goodwill, acquisition of subsidiary (1,696.35)(637.48)(130Proceeds from Sale of Current Investment Proceeds from Sale of Current Investment Proceeds from Sale of Current Investment (38.95)(58(58Net cash (used In) investing activities (B)4,080.04(204Cash flow from financing activities (B)(236.10)(547.61)Borrowings/ Re-payment of Borrowings Payment of Lease Liability Investment In Bank Deposit(236.10)(547.61)Net cash (used In) financing activities (C)(4,049.28)154Net cash (used In) financing activities (C)(4,049.28)154Net increase in Other not financial assets Foreign Curreny exchange fluctuations Cash on hand577.3644Cash on And 		Movements in working canital		
(Increase)/decrease in the resets(353.79)(1,173(Increase)/decrease in orbor assets(173.53)99Increase/(decrease) in trade payables(211.14)955Increase/(decrease) in trade payables182.163Total Movements in working capitat(689.16)(21Cash generated from operations(128.70)355Direct taxes Paid (Net)(24.17)(227Net cash from operating activities (A)(104.53)582Payment for Property, Plant and Equipment (including Capital Work-in-Progress)(637.48)(130Payment for Property, Plant and Equipment (including Capital Work-in-Progress)(637.48)(130Proceeds from Saue of news hares including share premium9,089.486066Interest received49.90400400700Proceeds from Saue of news hares including share premium9,089.4860668Goodwill on acquisition of subsidiary(1,696.35)(1301766Adjustment to retained earnings on additional acquisition in APIL subsidiary(1,696.35)618Net cash (used in) investing activities(231.01)(241.23)Borrowings/ Re-payment of Borrowings(3,647.61)766Payment of Lassel Liability317.84(123Interest paid(238.01)(547.61)Interest paid(238.10)(547.61)Interest paid(238.10)(547.61)Net cash (used in) financing activities(481.41)Batances with banks in current accounts and deposit accounts577.36 </td <td></td> <td></td> <td>(418.18)</td> <td>(355.6</td>			(418.18)	(355.6
(Increase)/decrease in other assets       (173.53)       99         Increase /(decrease) in Provisions - Others       224.33       426         Increase /(decrease) in other liabilities       121.14)       995         Increase /(decrease) in other liabilities       122.16       33         Total Movements in working capital:       (698.16)       (2         Cash generated from operating activities (A)       (104.53)       582         Direct taxes Paid (Net)       (24.17)       (227         Net cash from operating activities (A)       (104.53)       582         Cash flows from investing activities       (637.40)       (130)         Payment for Property, Plant and Equipment (including Capital Work-In-Progress)       (637.40)       (130)         Payment for Property, Plant and Equipment (including Share premium       9.088.48       (2,678.25)         Odwill on acquisition of subidiary       (1,656.35)       (1,656.35)         Investment in Bank Deposit       (3,647.61)       766         Vet cash (used in) investing activities (B)       4,080.04       (204         Sortwings/ Re-payment of Borrowings       (3,647.61)       766         Payment of Lease Liability       (31.766       766         Investing activities (B)       4,080.04       (204         Sorr				
Increase /(decrease) in trade payables284.33466Increase /(decrease) in their lubilities1219.14)995Increase /(decrease) in their lubilities122.1633Total Movements In working capitat:(688.16)(2Cash generated from operations(128.70)355Direct taxes Paid (Net)(24.17)(227Net cash from operating activities (A)(104.53)582Payment for Property, Plant and Equipment (including Capital Work-In-Progress)(637.48)(130Payment for Property, Plant and Equipment (including Capital Work-In-Progress)(637.48)(130Payment for insue of new shares including share premium9,089.48(2678.25)(264.25)Proceeds from Size of new shares including share premium9,089.48(2678.25)(58Net cash (used In) investing activities (B)4,080.04(204Cash flow from financing activities (B)4,080.04(204Net cash (used In) investing activities (B)(3,647.61)766Proceeds from Size of new shares including share premium(3,647.61)766Net cash (used In) investing activities (B)(204.234.11)58Net cash (used In) investing activities (B)(204.234.11)58Net cash (used In) investing activities (C)(4,049.28)164Net cash (used In) financing activit				99.3
Increase /(decrease) in trade payables(219.14)959Increase /(decrease) in other liabilities182.163Total Movements in working capitat(698.16)(2Cash generated from operations(128.70)355Direct taxes Paid (Net)(24.17)(227Net cash from operating activities (A)(104.53)582Base from investing activities(637.48)(130Payment for Property, Plant and Equipment (including Capital Work-In- Progress)(637.48)(130Payment for Intangible assets(6.3.0)(66Interest received49.904040Proceeds from Sale of Current Investment9.089.48(2678.25)Proceeds from Sale of Current Investment9.089.48(2678.25)Proceeds from issue of new shares including share premium9.089.48(2678.25)Godwill on acquisition of subsidiary(1,696.35)(1,696.35)Investment in Bank Deposit(28.95)(58Net cash (used In) Investing activities (B)4.080.04(204Borowings/ Re-payment of Borrowings(3,647.61)766Payment of Lasse Liability137.84(132Interest paid(238.10)(547(Increase) //decrease in other non financial assets(41.41)Foreign Curreny exchange fluctuations-0Net cash (used In) financing activities (C)(4,049.28)Cash AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR577.36Balances with banks in current accounts and deposit accounts577.36CASH A				
Increase //decrease) in other liabilities182.163Total Movements In working capitat:(698.16)(12Cash generated from operations(128.70)355Direct taxes Paid (Net)(24.17)(227Net cash from operating activities (A)(104.53)582BCash flows from investing activities(637.48)(130Payment for Property, Plant and Equipment (including Capital Work-in- Progress)(637.48)(130Payment for Intangible assets(637.48)(130Interest received49.9040Proceeds from Sale of Current InvestmentProceeds from Sale of ow shares including share premium9.089.48(2678.25)Adjustment to retained earnings on additional acquisition in APIL subsidiary(1,696.35)(120Investment in Bank Deposit(38.95)(58Net cash (used In) Investing activities(238.10)(547Borrowings/ Re-payment of Borrowings(3,647.61)766Payment of Lease Liability317.84(123Interest paid(238.10)(547(Increase) //decrease in other non financial assets(481.41)Foreign Curreny exchange fluctuations-0Net cash (used in) financing activities (C)(4,049.28)154Net increase in Other and fluctuations-0Net cash used in yfinancing activities (C)(238.47.61)758Cash on hand0.0200CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR577.3644 <td< td=""><td></td><td></td><td>04</td><td>465.8</td></td<>			04	465.8
Total Movements in working capital:(698.16)(12Cash generated from operations(128.70)355Direct taxes Paid (Net)(24.17)(227Net cash from operating activities(104.53)582Payment for Property, Plant and Equipment (including Capital Work-in- Progress)(637.48)(130Payment for Property, Plant and Equipment (including Capital Work-in- Progress)(637.48)(130Payment for intangible assets(8.30)(66Interest received9,089.48(2.678.25)Proceeds from Sale of Current Investment9,089.48(2.678.25)Proceeds from Sale of Current investment9,089.48(2.678.25)Adjustment to retained earnings on additional acquisition in APIL subsidiary Investment in Bank Deposit(38.95)(58Net cash (used In) investing activities(238.00)(547Borrowings/ Re-payment of Borrowings(3.647.61)766Payment of Lease Liability137.84(123Interest paid (Increase) //decrease in other non financial assets(481.41)58Foreign Curreny exchange fluctuations-0Net cash (used In) financing activities (C)(4.049.28)154Net information activities (C)(4.049.28)154Net information activities (C)(4.049.28)154Cash on band0.0200CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR Balances with banks in current accounts and deposit accounts577.3644Cash on hand0.0200 <td< td=""><td></td><td></td><td></td><td>3.0</td></td<>				3.0
Cash generated from operations       (128.70)       355         Direct taxes Paid (Net)       (24.17)       (227         Net cash from operating activities (A)       (104.53)       582         3       Cash flows from investing activities       (637.48)       (130         Payment for Property, Plant and Equipment (including Capital Work-in- Progress)       (637.48)       (130         Payment for Intangible assets       (8.30)       (56         Interest received       49.90       -40         Proceeds from Sale of Current Investment       -       -         Proceeds from Sale of Lowest in earlings on additional acquisition in APIL subsidiary       (1,668.35)       (130,627.625)         Adjustment to retained earnings on additional acquisition in APIL subsidiary       (1,668.35)       (138.95)       (58         Net cash (used In) investing activities (B)       4,080.04       (204         Cash flow from financing activities (B)       (3,647.61)       766         Payment of Lease Liability       1317.84       (123         Interest paid       (238.10)       (547         Payment of Lease Liability       317.84       (123         Interest paid       (238.10)       (547         Net cash (used in) financing activities (C)       (41,049.28)       154	-			(2.0
Direct taxes Paid (Net)       (24.17)       (227         Net cash from operating activities (A)       (104.53)       582         Cash flows from investing activities       (837.48)       (130         Payment for Property, Plant and Equipment (including Capital Work-in- Progress)       (637.48)       (130         Payment for intangible assets       (63.00)       (566         Interest received       49.90       -40         Proceeds from Sale of Current Investment       -       -         Proceeds from Sale of Current Investment       -       -         Proceeds from Sale of on adultion of subsidiary       (1,696.35)       (1,696.35)         Adjustment to retained earnings on additional acquisition in APIL subsidiary       (1,696.35)       (58         Net cash (used in) investing activities (B)       4,080.04       (204         Cash flow from financing activities       -       -       0         Borrowings/ Re-payment of Borrowings       (3,647.61)       766         Payment of Lase Liability       (137.84       (133         Interest paid       (100       (241.41)       58         Foreign Curreny exchange fluctuations       -       0       0         Net cash (used in) financing activities (C)       (40.49.28)       154	_			
Net cash from operating activities (A)(104.53)5822Cash flows from investing activities(130, 200, 200, 200, 200, 200, 200, 200, 2	-	Cash generated from operations	(128.70)	355.1
a       Cash flows from investing activities         Payment for Property, Plant and Equipment (including Capital Work-in- Progress)       (637.48)         Payment for intangible assets       (6.30)         Interest received       49.90         Proceeds from Sale of Current Investment       -         Proceeds from issue of new shares including share premium       9,089.48         Goodwill on acquisition of subsidiary       (2,678.25)         Adjustment to retained earnings on additional acquisition in APIL subsidiary       (1,666.35)         Investment in Bank Deposit       (204         Vet cash (used In) investing activities (B)       4,080.04       (204         Borrowings/ Re-payment of Borrowings       (3,647.61)       766         Payment of Lease Liability       317.84       (133         Interest paid       (238.10)       (547         (Increase) /decrease in other non financial assets       (481.41)       58         Foreign Curreny exchange fluctuations       -       0         Net cash (used in) financing activities (C)       (4,049.28)       164         Net INCREASE IN CASH AND CASH EQUIVALENTS ((A) + (B) + (C)]       (73.77)       532         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.36       44         Cash on hand       0.02       0 <td></td> <td>Direct taxes Paid (Net)</td> <td>(24.17)</td> <td>(227.5</td>		Direct taxes Paid (Net)	(24.17)	(227.5
a       Cash flows from investing activities         Payment for Property, Plant and Equipment (including Capital Work-in- Progress)       (637.48)         Payment for intangible assets       (6.30)         Interest received       49.90         Proceeds from Sale of Current Investment       -         Proceeds from issue of new shares including share premium       9,089.48         Goodwill on acquisition of subsidiary       (2,678.25)         Adjustment to retained earnings on additional acquisition in APIL subsidiary       (1,666.35)         Investment in Bank Deposit       (204         Vet cash (used In) investing activities (B)       4,080.04       (204         Borrowings/ Re-payment of Borrowings       (3,647.61)       766         Payment of Lease Liability       317.84       (133         Interest paid       (238.10)       (547         (Increase) /decrease in other non financial assets       (481.41)       58         Foreign Curreny exchange fluctuations       -       0         Net cash (used in) financing activities (C)       (4,049.28)       164         Net INCREASE IN CASH AND CASH EQUIVALENTS ((A) + (B) + (C)]       (73.77)       532         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.36       44         Cash on hand       0.02       0 <td>-</td> <td>Net cash from operating activities (A)</td> <td>(104.53)</td> <td>582.7</td>	-	Net cash from operating activities (A)	(104.53)	582.7
Payment for intangible assets(8.30)(56Interest received49.90400Proceeds from Sale of Current Investment9,089.4860Proceeds from issue of new shares including share premium9,089.4860Goodwill on acquisition of subsidiary(2,678.25)7Adjustment to retained earnings on additional acquisition in APIL subsidiary(1,696.35)Investment in Bank Deposit(3,647.61)766Net cash (used In) investing activities(3,647.61)766Borrowings/ Re-payment of Borrowings(3,647.61)766Payment of Lease Liability317.84(123)Interest paid(238.10)(547)(Increase) /decrease in other non financial assets(481.41)58Foreign Curreny exchange fluctuations-0Net cash (used in) financing activities (C)(4,049.28)154Net cash (used in) financing activities (C)(4,049.28)154Net cash (used in) financing activities (C)(4,049.28)154Net cash (used in) financing activities (C)(4,049.28)164Net cash (used in) financing activities (C)(4,049.28)164CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR Balances with banks in current accounts and deposit accounts577.3644CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR Balances with banks in current accounts and deposit accounts502.82577.Cash on hand0.02000CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR Balances with banks in current accounts and dep	в			
Interest received49.9040Proceeds from Sale of Current InvestmentProceeds from issue of new shares including share premium9,089.48-Goodwill on acquisition of subsidiary(2,678.25)-Adjustment to retained earnings on additional acquisition in APIL subsidiary(1,696.35)Investment in Bank Deposit(38.95)(58Net cash (used in) investing activities (B)4,080.04(204Borrowings/ Re-payment of Borrowings(3,647.61)766Payment of Lease Liability317.84(123Interest paid(238.10)(547(Increase) /decrease in other non financial assets(481.41)Foreign Curreny exchange fluctuations-0Net cash (used in) financing activities (C)(4,049.28)154CASH AND CASH EQUIVALENTS ((A) + (B) + (C)](73.77)532CASH AND CASH EQUIVALENTS at THE BEGINNING OF THE YEAR Balances with banks in current accounts and deposit accounts577.3644CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR Balances with banks in current accounts and deposit accounts502.82577.CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR Balances with banks in current accounts and deposit accounts502.82577.36CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR 		Progress)	(637-48)	(130.1
Proceeds from Sale of Current Investment9,089.48Proceeds from issue of new shares including share premium9,089.48Goodwill on acquisition of subsidiary(2,678.25)Adjustment to retained earnings on additional acquisition in APIL subsidiary(1,696.35)Investment in Bank Deposit(38.95)Net cash (used in) investing activities (B)4,080.04Borrowings/ Re-payment of Borrowings(3,647.61)Payment of Lease Liability317.84Interest paid(238.10)(Increase) /decrease in other non financial assets(481.41)Foreign Curreny exchange fluctuations0Net cash (used in) financing activities (C)(4,049.28)Net cash (used in) financing activities (C)(4,049.28)Net cash (used in) financing activities (C)(4,049.28)Net cash (used in) financing activities (C)(4,049.28)CASH AND CASH EQUIVALENTS ((A) + (B) + (C)](73.77)Cash on hand0.02CASH AND CASH EQUIVALENTS (IA) + (B) + (C)]0CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR577.36Balances with banks in current accounts and deposit accounts577.38CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR502.82Balances with banks in current accounts and deposit accounts502.82CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR502.82Balances with banks in current accounts and deposit accounts502.82CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR502.82Balances with banks in current accounts and deposit accounts0		Payment for intangible assets	(8.30)	(56.3
Proceeds from issue of new shares including share premium Goodwill on acquisition of subsidiary Adjustment to retained earnings on additional acquisition in APIL subsidiary Investment in Bank Deposit9,089.48 (2,678.25) (38.95)Net cash (used In) investing activities (B)4,080.04(204Cash flow from financing activities(3,647.61)766Borrowings/ Re-payment of Borrowings Payment of Lease Liability Interest paid (Increase in other non financial assets Foreign Curreny exchange fluctuations(3,647.61)766Net cash (used in) financing activities (C)(4,049.28)154Net cash (used in) financing activities (C)(4,049.28)154Cash and Cash EQUIVALENTS ((A) + (B) + (C))(73.77)532CASH AND CASH EQUIVALENTS and deposit accounts Cash on hand577.3644CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR Balances with banks in current accounts and deposit accounts Cash on hand577.3845CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR Balances with banks in current accounts and deposit accounts Cash on hand577.3845CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR Balances with banks in current accounts and deposit accounts Cash on hand577.3845CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR Balances with banks in current accounts and deposit accounts Cash on hand577.3845CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR Balances with banks in current accounts and deposit accounts 0.78502.82577.		Interest received	49.90	- 40.0
Goodwill on acquisition of subsidiary Adjustment to retained earnings on additional acquisition in APIL subsidiary Investment in Bank Deposit(2,678.25) (1,696.35) (38.95)Net cash (used In) investing activities (B)4,080.04(204Cash flow from financing activities4,080.04(204Borrowings/ Re-payment of Borrowings Payment of Lease Liability Interest paid (Increase) /decrease in other non financial assets Foreign Curreny exchange fluctuations(3,647.61) (10,10,10,10,10,10,10,10,10,10,10,10,10,1		Proceeds from Sale of Current Investment		
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Cash flow from financing activities         Borrowings/ Re-payment of Borrowings       (3,647.61)         Payment of Lease Liability       317.84         Interest paid       (238.10)         (Increase) /decrease in other non financial assets       (481.41)         Foreign Curreny exchange fluctuations       0         Net cash (used in) financing activities (C)       (4,049.28)         NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]       (73.77)         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.36         Batances with banks in current accounts and deposit accounts       577.36         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.36         Batances with banks in current accounts and deposit accounts       577.36         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.36         Batances with banks in current accounts and deposit accounts       577.36         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       572.82         Batances with banks in current accounts and deposit accounts       502.82         CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR       502.82         Batances with banks in current accounts and deposit accounts       0.79         O       0.79       0.			(38.95)	(58.2
Cash flow from financing activities         Borrowings/ Re-payment of Borrowings       (3,647.61)         Payment of Lease Liability       317.84         Interest paid       (238.10)         (Increase) /decrease in other non financial assets       (481.41)         Foreign Curreny exchange fluctuations       0         Net cash (used in) financing activities (C)       (4,049.28)         NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]       (73.77)         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.36         Batances with banks in current accounts and deposit accounts       577.36         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.36         Batances with banks in current accounts and deposit accounts       577.36         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.36         Batances with banks in current accounts and deposit accounts       577.36         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       572.82         Batances with banks in current accounts and deposit accounts       502.82         CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR       502.82         Batances with banks in current accounts and deposit accounts       0.79         O       0.79       0.	_			
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(Increase) / decrease in other non financial assets       (481.41)       58         Foreign Curreny exchange fluctuations       -       0         Net cash (used in) financing activities (C)       (4,049.28)       154         NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]       (73.77)       532         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.36       44         Cash on hand       0.02       0         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.38       45         Cash on hand       0.02       0         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.38       45         Cash on hand       0.02       0       0         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       572.82       577.38         Balances with banks in current accounts and deposit accounts       502.82       577.37         Cash on hand       0.79       0			(238.10)	(547.4
Foreign Curreny exchange fluctuations       -       0         Net cash (used in) financing activities (C)       (4,049.28)       154         NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]       (73.77)       532         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR Balances with banks in current accounts and deposit accounts       577.36       44         Cash on hand       0.02       0         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.38       45         Cash on hand       0.02       0         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.38       45         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.38       45         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       502.82       577.         Balances with banks in current accounts and deposit accounts       502.82       577.         Cash on hand       0.79       0				58.1
NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]       (73.77)         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.36         Batances with banks in current accounts and deposit accounts       577.36         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       0.02         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.38         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.38         CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR       502.82         Stataces with banks in current accounts and deposit accounts       502.82         Cash on hand       0.79				0.5
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.36         Batances with banks in current accounts and deposit accounts       577.36         Cash on hand       0.02         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.38         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.38         Batances with banks in current accounts and deposit accounts       502.82         CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR       502.82         Batances with banks in current accounts and deposit accounts       502.82         Cash on hand       0.79	_	Net cash (used in) financing activities (C)	(4,049.28)	154.2
Balances with banks in current accounts and deposit accounts       577.36       44         Cash on hand       0.02       0         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.38       45         CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR       502.82       577.36         Balances with banks in current accounts and deposit accounts       502.82       577.37         Cash on hand       0.79       0	-	NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]	(73.77)	532.2
Balances with banks in current accounts and deposit accounts       577.36       44         Cash on hand       0.02       0         CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.38       45         CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR       502.82       577.36         Balances with banks in current accounts and deposit accounts       502.82       577.37         Cash on hand       0.79       0				
Cash on hand     0.02     0       CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR     577.38     45       CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR     502.82     577.37       Balances with banks in current accounts and deposit accounts     502.82     577.37       Cash on hand     0.79     0		CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR       577.38       45         CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR       Balances with banks in current accounts and deposit accounts       502.82       577.37         Cash on hand       0.79       0.		Balances with banks in current accounts and deposit accounts	577.36	44.8
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR     502.82       Balances with banks in current accounts and deposit accounts     502.82       Cash on hand     0.79		Cash on hand	0.02	0.2
Balances with banks in current accounts and deposit accounts         502.82         577.           Cash on hand         0.79         0.		CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	577.38	45.1
Balances with banks in current accounts and deposit accounts         502.82         577.           Cash on hand         0.79         0.				
Cash on hand 0.79 0.			E00.00	E77 0
				577.3
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ONOTANO ONOT EQUIVALENTS AT THE END OF THE FEAR 000.01 077		CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	503.61	577.3

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CHARTERED

ACCOUNTANTS

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The Consolidated Cash Flow statement has been prepared under the indirect method as set out in Indian Accounting 1 Standards (IND AS 7)- Statement of Cash Flow.

SWITCHG

Maraimalai Nagar-603209

\* 0 For S&S Power Switchgear Limited

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Krishnakumar Ramanathan Managing Director DIN No: 08880943

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The Figures in brackets represents cash outflow. 2

Previous period figures have been regrouped / reclassified , whereever necessary to confirm to current year presentation. 3

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