

October 06, 2022

To,  
Corporate Relationship Department,  
BSE Limited  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai — 400001

**BSE Scrip Code- 541735**

**Subject: Outcome of the Board Meeting**

Dear Sir/Madam,

In continuation of our letter Dated September 30, 2022, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, 06<sup>th</sup> September, 2022 at Registered Office of the Company has inter alia considered and approved the following:

- 1) Un-audited Standalone and Consolidated Financial Results along with Limited Review Report of the Company for the Quarter and Half- Year ended on 30th September, 2022;
- 2) The Board took note of the resignation tendered by Mr. Diwan P.D. (DIN: 08908785) Independent Director of the Company who has resigned from the position of the Independent Director of the Company with effect from October 06, 2022. The resignation letter is enclosed herewith.
- 3) Reconstitution of Various Committee/s of the Board w.e.f. October 06, 2022 as below:

**I. AUDIT COMMITTEE:**

S.No	Name of the Director	Status in Committee	Nature of Directorship
1.	Mr. Gandhi T.J.	Chairman	Non-Executive Independent Director
2.	Mr. Bhatt J. R.	Member	Non-Executive Non- Independent Director

**II. NOMINATION AND REMUNERATION COMMITTEE:**

S.No	Name of the Director	Status in Committee	Nature of Directorship
1.	Mr. Bhatt J. R.	Chairman	Non-Executive Non- Independent Director
2.	Mr. Gandhi T.J.	Member	Non-Executive Independent Director

**III. STAKEHOLDER'S RELATIONSHIP COMMITTEE:**

S.No	Name of the Director	Status in Committee	Nature of Directorship
1.	Mr. Bhatt J. R.	Chairman	Non-Executive Non- Independent Director
2.	Mr. Gandhi T.J.	Member	Non-Executive Independent Director

- 4) The Board of Directors has approved the draft MOU with Sarthak Hospital to construct the turnkey project to establish 150 bed hospital in Dahod, Gujarat. Company will intimate to the exchange as per Regulation 30 of SEBI (LODR) Regulations, 2018 upon the signing of final MOU.
- 5) The Board of Director has approved the policy framework for the development of Marketing Verticals.

The Board Meeting Commenced at 6:00 and concluded at 6:30

You are requested to take above information on your record.

For, Vivanta Industries Limited

*Girish Bhatt*

**Girish Bhatt**  
Director  
DIN: 00207645



Encl: As Above

PIYUSHKUMAR DIWAN  
B-14 GANGA VIHAR SOCIETY, NEAR SHIV SHAKTI NAGAR  
CHANDKHEDA, GANDHINAGAR, GUJARAT-382424

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October 06, 2022

To,  
The Board of Directors  
**VIVANTA INDUSTRIES LIMITED**  
409, SARTHIK - II, OPPOSITE RAJPATH CLUB,  
BODAKDEV AHMEDABAD GJ 380054 IN

**Subject: Resignation from the office of Independent Director**

Dear Sir/Madam,

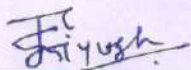
I, Piyushkumar Diwan Son of Dhanjibhai Diwan Resident of Gandhinagar, Gujarat, hereby tender my resignation from the post of Independent Director of the Company, with effect from October 06, 2022 due to Pre-occupancy of work. I request you to take the resignation on record and provide an acknowledgment for receipt of the same.

In accordance with Regulation 30 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015("Listing Regulation") read with 7B clause of Part A of Schedule III of Listing Regulation, I hereby confirm that there are no other material reasons other than those provided above.

I take this opportunity to thank all my esteemed Board Members for their excellent Cooperation and guidance provided to me during my association with the Company. I wish brilliant future for the Company

Thanking you

Yours Faithfully,



PiyushKumar Diwan  
DIN: 08908785

*Accepted*  
w.e.f 06.10.2022



UDIN: 22108894AYODAP7450

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

To  
The Board of Directors,  
**Vivanta Industries Limited**

We have reviewed the accompanying statement of unaudited consolidated financial results (the 'Statement') of Vivanta Industries Limited (the 'Holding Company') and its Joint Venture (the Holding Company and its Joint Venture together referred to as the 'Group') for the quarter ended 30 September 2022 and the consolidated year to date results for the period 1 April 2022 to 30 September 2022, 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), including relevant circulars issued by the SEBI from time to time. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30 September 2021 and the corresponding period from 1 April 2021 to 30 September 2021 have not been prepared as the consolidation was effective after the end of such period only.

This Statement, which is the responsibility of the Holding Company's management and approved by the Holding 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'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.





# GMCA & Co.

Chartered Accountants

Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes the interim financial information of CKIM PHARMA LLP (The Joint Venture), which have been reviewed by their auditors, and have been furnished to us by the Holding Company's management. Our Conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid ventures are based solely on such audited / reviewed interim financial information.

Our conclusion is not modified in respect of this matter.

Place: Ahmedabad  
Date: 06<sup>th</sup> October, 2022



For, G M C A & CO.  
Chartered Accountants  
FRN: 109850W

CA. Amin G. Shaikh

Partner

Membership No: 108894



<b>VIVANTA INDUSTRIES LIMITED</b>			
<b>STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES</b>			
(Rs.in Lacs)			
Particulars		As at 30/09/2022	As at 31/03/2022
<b>A</b>	<b>ASSETS</b>		
	<b>1 Non-current Assets</b>		
	(a) Property , Plant and Equipment	367.73	369.37
	(b) Other Intangible assets	967.35	967.35
	(c) Capital work in progress	-	-
	(d) Intangible assets under development	-	-
	(e) <b>Financial Assets :</b>		
	(i) Investments	-	-
	(ii) Deferred tax assets (Net)	2.28	2.28
	(iii) Loans	672.40	977.9
	(f) Other non-current assets		
	<b>Sub-total - Non-current Assets</b>	<b>2,009.76</b>	<b>2,316.91</b>
	<b>2 Current Assets</b>		
	(a) Inventories		-
	(b) <b>Financial Assets :</b>		
	(i) Investments	-	
	(ii) Trade Receivables	181.62	185.6
	(iii) Cash and Cash Equivalents	3.04	1.93
	(iv) Loans	22.04	20.7
	(c) Other current assets	5.01	-
	<b>Sub-total - Current Assets</b>	<b>211.71</b>	<b>208.23</b>
	<b>TOTAL - ASSETS</b>	<b>2,221.47</b>	<b>2,525.14</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Shareholders' Funds</b>		
	(a) Share Capital	1000	1000
	(b) Other Equity	539.6	463.56
	(c) Non-Controlling Intrest	-	(4.16)
	<b>Sub-total - Shareholders' Funds</b>	<b>1,539.60</b>	<b>1,459.40</b>
	<b>1 Liabilities</b>		
	<b>Non-current Liabilities</b>		
	(a) <b>Financial Liabilities :</b>		
	(i) Borrowings	210.03	570.46
	(b) Deferred Tax Liabilities (Net)		-
	(c) Provisions		-
	(d) Other Non - Current Liabilities		-
	<b>Sub-total - Non-current liabilities</b>	<b>210.03</b>	<b>570.46</b>
	<b>2 Current Liabilities</b>		
	(a) <b>Financial Liabilities :</b>		
	(i) Borrowings		-
	(ii) Trade Payables	178.74	200.64
	(iii) Other Financial Liabilities		-
	(b) Provisions	15.11	15.87
	(c) Other Current Liabilities	277.99	278.77
	<b>Sub-total - Current Liabilities</b>	<b>471.84</b>	<b>495.28</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,221.47</b>	<b>2,525.14</b>



**VIVANTA INDUSTRIES LIMITED**  
Consolidated Cashflow Statement

(Rs.in Lacs)

Particulars	01-04-2022 to 30-09-2022	01-04-2021 to 30-09-2021
<b>A Cash flow from Operating Activities</b>		
Net Profit Before Tax	68.77	62.10
Adjustments for:		
Add Depreciation	1.64	8.32
Less Dividend Income	-	-
Add Interest Expense	0.55	0.06
Less Short Term Capital Gain (Mutual Fund)	-	-
<b>Operating Profit / (Loss) before Working Capital Changes</b>	<b>70.96</b>	<b>70.48</b>
Adjustments for:		
Increase/(Decrease) in Trade Payables	(21.90)	(1.06)
Increase/(Decrease) in Other Current Liabilities	(0.78)	(119.84)
Increase/(Decrease) in Provisions	(0.76)	2.79
(Increase)/Decrease in Trade Receivables	3.98	(29.79)
(Increase)/Decrease in short term loans & advances	5.01	(16.80)
Increase/(Decrease) in Borrowing	-	12
(Increase)/Decrease in inventories	-	-
(Increase)/Decrease in other current assets	-	(0.06)
<b>Cashflow generated from Operating Activities</b>	<b>56.51</b>	<b>(82.29)</b>
Income Tax Paid ( Net of Refund)	-	-
<b>Net Cashflow generated from Operating Activities A</b>	<b>56.51</b>	<b>(82.29)</b>
<b>B Cash flow from Investment Activities</b>		
Purchase of Property , Plant and Equipment	-	-
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	-	-
Share Application Money Received Back	-	-
Dividend Income	-	-
<b>Net Cashflow generated from Investments Activities B</b>	<b>-</b>	<b>-</b>
<b>C Cash flow from Financing Activities</b>		
Interest Expenses	(0.55)	(0.06)
(Increase)/Decrease in other non-current assets	-	-
(Increase) /Decrease in Long term Loans & Advances (Assets)	305.50	10.35
Increase /(Decrease) in Borrowings (Liabilities)	(360.43)	(27.17)
Other Adjustments	0.08	(23.74)
Increase/(Decrease) in other financial liabilities	-	121.20
<b>Net Cashflow generated from Financing Activities C</b>	<b>(55.40)</b>	<b>80.58</b>
<b>Net Change in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>1.11</b>	<b>(1.70)</b>
Opening Cash & Cash Equivalents	1.93	3.41
<b>Closing Cash &amp; Cash Equivalents</b>	<b>3.04</b>	<b>1.70</b>







# GMCA & Co.

Chartered Accountants

UDIN: 22108894AYOCPJ1395

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

To  
The Board of Directors,  
**Vivanta Industries Limited**

We have reviewed the accompanying statement of unaudited financial results of Vivanta Industries Limited for the quarter ended 30.09.2022 attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad  
Date: 06<sup>th</sup> October, 2022



For, G M C A & CO.  
Chartered Accountants  
FRN: 109850W  
  
CA. Amin G. Shaikh  
Partner  
Membership No: 108894

## VIVANTA INDUSTRIES LIMITED

Regd. Office: 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad 380054.

CIN : L74110GJ2013PLC075393

Ph.no.: 079-26870952/54 Email Id: compliance@vivantaindustries.com Website : www.vivantaindustries.com

### STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2022

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operations</b>						
(a) Revenue from operations	70.26	0.00	0.00	70.26	0.00	125.15
(b) Other Income	0.24	11.59	44.69	11.83	49.19	60.50
<b>Total Income</b>	<b>70.50</b>	<b>11.59</b>	<b>44.69</b>	<b>82.09</b>	<b>49.19</b>	<b>185.65</b>
<b>2 Expenses</b>						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	111.53
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expense	2.43	2.13	8.09	4.56	16.08	22.93
(e) Finance Cost	0.26	0.26	0.01	0.52	0.01	0.42
(f) Depreciation and amortisation expense	0.82	0.82	-0.01	1.64	1.06	3.26
(g) Other expenses	2.92	3.99	1.47	7.01	5.16	7.77
<b>Total Expenses</b>	<b>6.43</b>	<b>7.20</b>	<b>9.56</b>	<b>13.73</b>	<b>22.31</b>	<b>145.91</b>
<b>3 Profit/(loss) before exceptional items and tax (1-2)</b>	<b>64.07</b>	<b>4.39</b>	<b>35.13</b>	<b>68.36</b>	<b>26.88</b>	<b>39.74</b>
4 Exceptional Items	0.00	0.00	0.00	0.00	-45.00	0.00
<b>5 Profit/(Loss) before tax (3-4)</b>	<b>64.07</b>	<b>4.39</b>	<b>35.13</b>	<b>68.36</b>	<b>71.88</b>	<b>39.74</b>
<b>6 Tax Expense</b>						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 Profit / (Loss) for the period from continuing oprations (5-6)</b>	<b>64.07</b>	<b>4.39</b>	<b>35.13</b>	<b>68.36</b>	<b>71.88</b>	<b>39.74</b>
8 Profit (Loss) from discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
9 Tax Expense of discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
<b>10 Profit (Loss) from discontinuing oprations (after tax)(8-9)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11 Other Comprehensive Income</b>						
A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12 Total Comprehensive Income for the period</b>	<b>64.07</b>	<b>4.39</b>	<b>35.13</b>	<b>68.36</b>	<b>71.88</b>	<b>39.74</b>
13 Paid-up equity share capital (Face value of Rs. 10/- each)	1000	1000	1000	1000	1000	1000
14 Other Equity	-	-	-	-	-	0.00
<b>15 Earnings Per Share (before extraordinary items) (not annualised):</b>						
(a) Basic	0.64	0.04	0.35	0.68	0.72	0.40
(b) Diluted	0.64	0.04	0.35	0.68	0.72	0.40
<b>16 Earnings Per Share (after extraordinary items) (not annualised):</b>						
(a) Basic	0.64	0.04	0.35	0.68	0.72	0.40
(b) Diluted	0.64	0.04	0.35	0.68	0.72	0.40

**Notes:**

1. The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on October 06, 2022. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended September 30, 2022.

2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. The Company is in business of P.M.C.C. Project Management Consultancy & Trunkey Projects & Technology supply.

For, VIVANTA INDUSTRIES LIMITED



*K. A. Parekh*  
KULDIP PAREKH

CFO  
PAN : BFDPP4709J

Date : 06/10/2022  
Place : Ahmedabad

**VIVANTA INDUSTRIES LIMITED**  
**STATEMENT OF STANDALONE ASSETS AND LIABILITIES**

Particulars		(Rs.in Lacs)	
		As at 30/09/2022	As at 31/03/2022
<b>A</b>	<b>ASSETS</b>		
	<b>1 Non-current Assets</b>		
	(a) Property, Plant and Equipment	255.01	256.65
	(b) Other Intangible assets	762.14	762.14
	(c) Capital work in progress	-	-
	(d) Intangible assets under development	-	-
	(e) <b>Financial Assets</b> :		
	(i) Investments	170.00	170.00
	(ii) Deferred tax assets (Net)	2.28	2.28
	(iii) Loans	672.4	977.9
	(f) Other non-current assets		
	<b>Sub-total - Non-current Assets</b>	<b>1,861.83</b>	<b>2,168.97</b>
	<b>2 Current Assets</b>		
	(a) Inventories		
	(b) <b>Financial Assets</b> :		
	(i) Investments	-	-
	(ii) Trade Receivables	176.19	185.46
	(iii) Cash and Cash Equivalents	1.46	0.68
	(iv) Loans	0	0
	(c) Other current assets		
	<b>Sub-total - Current Assets</b>	<b>177.65</b>	<b>186.14</b>
	<b>TOTAL - ASSETS</b>	<b>2,039.48</b>	<b>2,355.11</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Shareholders' Funds</b>		
	(a) Share Capital	1000	1000
	(b) Other Equity	496.71	428.36
	(c) Non-Controlling Interest		
	<b>Sub-total - Shareholders' Funds</b>	<b>1,496.71</b>	<b>1,428.36</b>
	<b>1 Liabilities</b>		
	<b>Non-current Liabilities</b>		
	(a) <b>Financial Liabilities</b> :		
	(i) Borrowings	198.35	558.46
	(b) Deferred Tax Liabilities (Net)		
	(c) Provisions		
	(d) Other Non - Current Liabilities		
	<b>Sub-total - Non-current liabilities</b>	<b>198.35</b>	<b>558.46</b>
	<b>2 Current Liabilities</b>		
	(a) <b>Financial Liabilities</b> :		
	(i) Borrowings		
	(ii) Trade Payables	58.91	81.25
	(iii) Other Financial Liabilities		
	(b) Provisions	15.06	15.87
	(c) Other Current Liabilities	270.45	271.17
	<b>Sub-total - Current Liabilities</b>	<b>344.42</b>	<b>368.29</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,039.48</b>	<b>2,355.11</b>

*J. A. Pareek*  


**VIVANTA INDUSTRIES LIMITED**  
Standalone Cashflow Statement

Particulars	(Rs.in Lacs)	
	01-04-2022 to 30-09-2022	01-04-2021 to 30-09-2021
<b>A Cash flow from Operating Activities</b>		
Net Profit Before Tax	68.36	71.88
Adjustments for:		
Add Depreciation	1.64	1.06
Less Dividend Income	-	-
Add Interest Expense	0.52	0.01
Less Short Term Capital Gain (Mutual Fund)	-	-
Operating Profit / (Loss) before Working Capital Changes	<u>70.52</u>	<u>72.95</u>
Adjustments for:		
Increase/(Decrease) in Trade Payables	(22.34)	(1.06)
Increase/(Decrease) in Other Current Liabilities	(0.72)	0.60
Increase/(Decrease) in Provisions	(0.81)	2.79
(Increase)/Decrease in Trade Receivables	9.59	(29.79)
(Increase)/Decrease in short term loans & advances	-	-
Increase/(Decrease) in Borrowing	-	-
(Increase)/Decrease in inventories	-	-
(Increase)/Decrease in other current assets	-	(0.06)
<b>Cashflow generated from Operating Activities</b>	<u>56.24</u>	<u>45.43</u>
Income Tax Paid ( Net of Refund)	-	-
<b>Net Cashflow generated from Operating Activities A</b>	<u>56.24</u>	<u>45.43</u>
<b>B Cash flow from Investment Activities</b>		
Purchase of Property , Plant and Equipment	-	-
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	-	(55.00)
Share Application Money Received Back	-	-
Dividend Income	-	-
<b>Net Cashflow generated from Investments Activities B</b>	<u>-</u>	<u>(55.00)</u>
<b>C Cash flow from Financing Activities</b>		
Interest Expenses	(0.52)	(0.01)
(Increase)/Decrease in other non-current assets	-	-
(Increase) /Decrease in Long term Loans & Advances (Assets)	305.17	8.90
Increase /(Decrease) in Borrowings (Liabilities)	(360.11)	(1.44)
Increase/(Decrease) in non current liabilities	-	-
Increase/(Decrease) in other financial liabilities	-	-
<b>Net Cashflow generated from Financing Activities C</b>	<u>(55.46)</u>	<u>7.45</u>
<b>Net Change in Cash &amp; Cash Equivalents (A+B+C)</b>	<u>0.78</u>	<u>(2.12)</u>
Opening Cash & Cash Equivalents	0.68	2.16
<b>Closing Cash &amp; Cash Equivalents</b>	<u>1.46</u>	<u>0.04</u>

