



# IST LIMITED

To,

The Manager  
Corporate Communication Department  
BSE Limited,  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Mumbai - 400001

(BSE Scrip Code: 508807)

**Sub: Outcome of the Board Meeting dated 14<sup>th</sup> November, 2022**

With reference to the captioned subject and pursuant to the Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we would like to inform you that the Board of Directors of the Company has, at its meeting held on 14<sup>th</sup> November, 2022 at New Delhi, *inter alia*, considered and approved the Un-audited Financial Result along with the Limited Review Report of the Auditors for the quarter and half year ended 30<sup>th</sup> September, 2022.

Further, in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the copy of the aforesaid Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2022 along with the Limited Review Report is enclosed herewith for your record.

The Meeting of the Board of Directors commenced at 02:30 p.m. and concluded at 4:40 p.m.

You are requested to take the above on record.

Thanking you.

For IST Limited



Bhupinder Kumar  
Company Secretary & Compliance Officer  
A-15871

Date: 14.11.2022

Place: New Delhi

Encl: As above.



CIN - L33301HR1976PLC008316

Head off. : A-23, New Office Complex, Defence Colony, New Delhi-110024 (India)

Phones : 24694291-92, 24617319 Fax : 011-24625694

Regd. Off. & Factory : Dharuhera Industrial Complex, Delhi-Jaipur Highway No. 8.

Village Kapriwas, Dharuhera, Distt. Rewari-123106 (Haryana)

Phones : 01274-267347-48, Fax : 01274-267346

E-mail : istgroup.ho@gmail.com Website : www.istindia.com

**Independent Auditors' Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results of IST Limited under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015**

To The Board of Directors of  
IST Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of IST Limited ("the Company") for the quarter ended 30<sup>th</sup> September, 2022 and year to date results for the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September 2022 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement 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 statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR O. P. DADU & CO.  
CHARTERED ACCOUNTANTS  
FRN. 001201N



*Abhey Dadu*

(ABHEY DADU)  
PARTNER  
M.No. 093313

PLACE : NEW DELHI  
DATED: 14<sup>TH</sup> NOVEMBER, 2022  
UDIN : 22093313BDBFUR2933

**Independent Auditors' Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of IST Limited under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015**

To The Board of Directors of  
IST Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of IST Limited(hereinafter referred to as the "Holding Company")and its subsidiary companies (The Holding Company and its subsidiary companies together referred to as "the Group")and its share of the net profit after tax and total comprehensive income of its associate for the quarter ended 30<sup>th</sup> September, 2022 and year to date results for the period from 1<sup>st</sup>April, 2022 to 30<sup>th</sup>September 2022("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

S. No.	Name of the Entity	Relationship
1	Gurgaon Infospace Limited	Wholly Owned Subsidiary
2	IST Steel & Power Ltd.	Associate Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms 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.



6. One wholly owned subsidiary included in the statement, whose interim financial statement/financial information/financial results reflect total assets of Rs.93,564.55 Lakhs as at September 30, 2022, total revenues of Rs. 3,456.93 Lakhs and Rs.6,268.82 Lakhs, total net profit after tax of Rs. 2,290.65 Lakhs and Rs. 4,008.20 Lakhs and total comprehensive income of Rs.3,036.81 Lakhs and Rs.3,553.32 Lakhs for the quarter ended September 30, 2022 and for the period from 1<sup>st</sup>April 2022 to 30<sup>th</sup>September 2022, respectively, and net cash flow of Rs.1,525.35 Lakhs for six months ended September 30,2022 as considered in the consolidated unaudited financial results. financial statement/financial information/financial results have been reviewed by us.

Our conclusion on the statement is not modified in respect of the above matter.

7. The consolidated unaudited financial results also include the Groups share of net profit after tax of Rs.24.42 Lakhs and Rs.32.81 Lakhs and total comprehensive income/(loss) of Rs.37.74 lakhs and Rs.(34.25) lakhs for the quarter ended September 30,2022 and for the period from April 01, 2022 to September 30, 2022 respectively, as considered in the consolidated unaudited financial results, in respect of one associate company, which have not been reviewed/audited. These interim financial statement/financial information/financial result are unaudited and have been furnished to us by the management of the Holding Company and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of associate company, is based solely on such unaudited financial statements/financial information/financial results. According to the information and explanations given to us by the management, these interim financial statement/financial information/financial result are not material to the Group.

Our conclusion on the statement is not modified in respect of the above matter.

FOR O. P. DADU & CO.  
CHARTERED ACCOUNTANTS  
FRN. 001201N



PLACE : NEW DELHI  
DATED: 14<sup>TH</sup> NOVEMBER 2022  
UDIN : 22093313BDBGSW3742

A handwritten signature in blue ink, appearing to read "Abhey Dadu".

(ABHEY DADU)  
PARTNER  
M.NO. 093313

IST LIMITED													
[An ISO 9001:2000, IS 16949:2002 & ISO 14001 Company]													
Regd. Office & Factory: Delhi Highway No 8, Kapriwas, Dharuhera, Rewari (Haryana)													
Statement of Unaudited Standalone and Consolidated Financial Results for the quarter and six months ended 30 Sept, 2022													
[Amount in INR Lakhs, Except EPS]													
S.No.	Particulars	Standalone						Consolidated					
		Quarter ended		Half Year ended		Year ended	Quarter ended		Half Year ended		Year ended		
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	Income												
	i) Revenue from operations	445.95	678.28	1,076.24	1,124.23	1,573.22	2,758.97	3,082.70	2,811.66	3,489.18	5,894.36	6,399.32	12,523.19
	ii) Other income	326.76	286.76	381.49	613.52	820.60	1,629.55	1,146.94	965.27	1,424.11	2,112.21	2,823.36	5,840.09
	Total Income	772.71	965.04	1,457.73	1,737.75	2,393.82	4,388.52	4,229.64	3,776.93	4,913.29	8,006.57	9,222.68	18,363.19
2	Expenses												
	i) Cost of material consumed	105.33	150.37	119.54	255.70	239.73	436.84	105.33	150.37	119.54	255.70	239.73	436.84
	ii) Purchases of stock in trade	-	-	403.44	-	403.44	405.30	-	-	403.44	-	403.44	405.30
	iii) Change in inventories of finished goods and work in progress	(36.20)	48.43	8.66	12.23	(56.93)	99.40	(36.20)	48.43	8.66	12.23	(56.93)	99.40
	iv) Employee benefits expenses	217.35	219.38	219.11	436.73	434.93	859.26	272.34	273.59	255.79	545.93	508.59	1,037.61
	v) Finance costs	5.12	5.76	6.23	10.88	12.89	27.30	157.30	75.99	65.84	233.29	131.70	542.67
	vi) Depreciation and amortization expense	73.73	73.01	79.42	146.74	155.93	317.32	124.34	137.37	135.48	261.71	267.81	541.13
	vii) Other expenses	69.11	603.63	188.25	672.74	391.57	1,041.06	153.51	1,263.63	300.78	1,417.14	539.97	2,529.00
	Total expenses	434.44	1,100.58	1,024.65	1,535.02	1,581.56	3,186.48	776.62	1,949.38	1,289.53	2,726.00	2,034.31	5,591.95
3	Profit/(Loss) before exceptional items and tax (1-2)	338.27	(135.54)	433.08	202.73	812.26	1,202.04	3,453.02	1,827.55	3,623.76	5,280.57	7,188.37	12,771.24
4	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit/(Loss) before tax (3+4)	338.27	(135.54)	433.08	202.73	812.26	1,202.04	3,453.02	1,827.55	3,623.76	5,280.57	7,188.37	12,771.24
6	Tax expense												
	a) Current tax	43.70	60.52	61.52	104.22	89.53	166.25	603.70	360.52	571.52	964.22	1,119.53	2,026.25
	b) Earlier year tax adjustments (net)	-	-	0.15	-	0.17	0.19	-	2.25	0.15	2.25	0.17	0.63
	c) Deferred tax	37.64	(105.75)	18.74	(88.11)	49.40	102.81	281.74	(162.46)	326.01	119.28	532.50	1,147.29
	Total tax expense	61.34	(45.23)	80.41	16.11	139.10	269.25	885.44	200.31	897.68	1,086.75	1,652.20	3,174.17
7	Net profit/(loss) for the period/year after tax (5-6)	276.93	(90.31)	352.67	186.62	673.16	932.79	2,567.58	1,627.24	2,726.08	4,194.82	5,516.17	9,597.07
8	Share of profit / (loss) of an associate	-	-	-	-	-	-	24.42	8.39	55.80	32.81	66.30	59.75
9	Other comprehensive income												
	i) Items that will not be reclassified to profit and loss	1.38	1.38	2.60	2.76	5.21	5.52	861.02	(1,447.48)	707.02	(585.46)	1,593.00	1,403.37
	ii) Income tax relating to above	(0.24)	(0.35)	(0.65)	(0.69)	(1.31)	(1.39)	(100.50)	167.09	(82.75)	66.59	(185.21)	(163.91)
	Total other comprehensive income/(loss) (net of tax)	1.04	1.03	1.95	2.07	3.90	4.13	760.52	(1,280.39)	624.27	(519.87)	1,407.79	1,239.46
10	Total comprehensive income/(loss) for period/year (7+8+9)	277.97	(89.28)	354.62	188.69	677.06	936.92	3,352.52	355.24	3,406.15	3,707.76	6,990.26	10,896.28
11	Profit attributable to:												
	a) Owners of the parent	-	-	-	-	-	-	2,592.00	1,635.63	2,781.88	4,227.63	5,582.47	9,656.82
	b) Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
12	Other comprehensive income/(loss) attributable to:												
	a) Owners of the parent	-	-	-	-	-	-	760.52	(1,280.39)	624.27	(519.87)	1,407.79	1,239.46
	b) Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
13	Total comprehensive income attributable to:												
	a) Owners of the parent	-	-	-	-	-	-	3,352.52	355.24	3,406.15	3,707.76	6,990.26	10,896.28
	b) Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
14	Paid up equity share capital (Face value of Rs.5 per share)	584.68	584.68	584.68	584.68	584.68	584.68	584.68	584.68	584.68	584.68	584.68	584.68
15	Other equity as per statement of assets & liabilities	-	-	-	-	-	-	20,121.37	-	-	-	-	1,02,670.86
16	Earning per share (EPS) (Face value of Rs.5 per share) [not annualized]												
	a) Basic (in Rs.)	2.37	(0.77)	3.02	1.60	5.77	8.00	22.22	14.02	23.85	36.24	47.86	82.79
	b) Diluted (in Rs.)	2.37	(0.77)	3.02	1.60	5.77	8.00	22.22	14.02	23.85	36.24	47.86	82.79

Notes:

- The above standalone and consolidated financial results have been reviewed by the Audit Committee at their meeting held on 14 November, 2022 and thereafter approved by the Board of Directors at their meeting held on 14 November, 2022. These results are as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.
- The Limited Review Report have been carried out by the statutory auditors of the Company.
- In the line with provision of IND AS 108, "Operating Segments", the Company is engaged in manufacturing precision engineering components/assemblies, which constitute single reportable business segment. The Company is operating only in India and there is no other significant geographical segment.
- Provision for taxation is made at the effective Income Tax rates.
- Figures of the previous quarter/year have been re-grouped/re-arranged, wherever considered necessary.

Place: New Delhi  
 Dated: 14 November, 2022



By Order of the Board  
 For IST Limited  
 S. C. Jain  
 Executive Director  
 DIN-0092079

**IST LIMITED**

(An ISO-9001:2000, TS-16949:2002 & ISO-14001 Company)

Regd. Office & Factory: Delhi Highway No.8, Kapriwas, Dharuhera, Rewari (Haryana)

Statement of Assets & Liabilities (Standalone and Consolidated) as at 30 Sept, 2022

(Amount in INR Lakhs)

Particulars	Standalone		Consolidated	
	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
<b>ASSETS</b>				
<b>A. Non-current assets</b>				
a) Property, plant and equipment	684.89	717.89	953.23	1,011.09
b) Right-of-use assets	69.84	116.45	353.04	403.33
c) Investment property	5,396.99	5,444.29	22,068.51	23,608.52
d) Intangible assets	1.82	2.18	1.82	2.18
e) Investments accounted for using the equity method	-	-	1,462.48	1,496.73
f) Financial assets				
i) Investments	10,662.93	10,656.00	74,146.35	65,442.63
ii) Trade receivable	-	-	1,074.03	1,123.46
iii) Loans	-	-	-	-
iii) Other financial assets	53.77	52.43	69.60	67.61
g) Deferred tax asset (net)	-	-	2,960.59	3,021.06
h) Other non-current assets	78.38	82.17	1,991.14	1,995.88
<b>Total non-current assets</b>	<b>16,948.62</b>	<b>17,071.41</b>	<b>1,05,080.79</b>	<b>98,172.49</b>
<b>B. Current assets</b>				
a) Inventories	409.44	431.75	409.44	431.75
b) Financial assets				
i) Investments	3,399.06	3,143.39	3,399.06	3,143.39
ii) Trade receivable	558.04	517.08	1,512.68	1,208.43
iii) Cash and cash equivalents	73.71	135.08	3,102.41	1,638.43
iv) Other Balances with Bank	-	-	-	1.03
v) Loans	-	-	315.78	590.14
vi) Other financial assets	6.45	6.87	45.88	18.79
c) Current tax assets (net)	11.55	16.57	11.55	16.57
d) Other current assets	375.28	380.36	1,932.87	4,237.31
e) Assets classified as held for sale	3.42	3.42	3.42	3.42
<b>Total current assets</b>	<b>4,836.95</b>	<b>4,634.52</b>	<b>10,733.09</b>	<b>11,289.26</b>
<b>Total assets</b>	<b>21,785.57</b>	<b>21,705.93</b>	<b>1,15,813.88</b>	<b>1,09,461.75</b>
<b>EQUITY AND LIABILITIES</b>				
<b>A. Equity</b>				
a) Equity share capital	584.68	584.68	584.68	584.68
b) Other equity	20,310.07	20,121.37	1,06,378.61	1,02,670.86
<b>Total equity</b>	<b>20,894.75</b>	<b>20,706.05</b>	<b>1,06,963.29</b>	<b>1,03,255.54</b>
<b>B. Liabilities</b>				
<b>1. Non-current liabilities</b>				
a) Financial liabilities				
i) Lease liabilities	20.44	40.05	303.09	295.04
ii) Other financial liabilities	138.55	132.63	2,524.42	1,905.38
b) Provisions	106.68	94.13	129.46	116.90
c) Deferred tax liability	14.72	102.14	-	-
d) Other non-current liabilities	97.00	104.70	1,884.66	1,318.86
<b>Total non-current liabilities</b>	<b>377.39</b>	<b>473.65</b>	<b>4,841.63</b>	<b>3,636.18</b>
<b>2. Current liabilities</b>				
a) Financial liabilities				
i) Borrowings	28.96	-	2,529.50	1,000.25
ii) Lease liabilities	56.45	89.07	116.33	151.13
iii) Trade payables				
- Total outstanding dues to micro enterprises and small enterprises	13.59	27.48	13.59	27.48
- Total outstanding dues to creditors other than micro enterprises and small enterprises	31.13	38.04	31.13	38.04
iv) Other financial liabilities	199.30	185.78	756.98	674.52
b) Other current liabilities	59.91	61.77	333.39	349.28
c) Provisions	124.09	124.09	168.56	163.07
d) Current tax liabilities(net)	-	-	59.48	166.26
<b>Total current liabilities</b>	<b>513.43</b>	<b>526.23</b>	<b>4,008.96</b>	<b>2,570.03</b>
<b>Total equity and liabilities</b>	<b>21,785.57</b>	<b>21,705.93</b>	<b>1,15,813.88</b>	<b>1,09,461.75</b>

*[Signature]*



## IST Limited

## Statement of Cash Flow (Standalone and Consolidated) for the Half year ended 30 Sept, 2022

(Amount in INR Lakhs)

Particulars	Standalone		Consolidated	
	For the year ended 30.09.2022 (Unaudited)	For the year ended 30.09.2021 (Unaudited)	For the year ended 30.09.2022 (Unaudited)	For the year ended 30.09.2021 (Unaudited)
<b>A Cash flows from operating activities</b>				
Profit before tax	202.73	812.26	5,280.57	7,168.37
<b>Adjustments for:</b>				
Depreciation and amortisation expense	146.75	155.93	261.72	267.81
Finance costs	10.88	12.89	232.57	131.49
Interest income	(187.96)	(253.83)	(1,122.31)	(1,214.83)
Rental income	(7.79)	(5.60)	(7.79)	(5.60)
Rental expense on account of discounting of security deposits and straight lining effect	2.36	2.36	2.36	2.36
(Gain)/Loss on fair value of investments measured at FVTPL	358.61	(291.96)	358.61	(903.61)
Amount receivable written off/(Amount payable written back)(net)	0.25	(2.34)	0.25	(2.34)
Discount & liquidated damages	5.17	-	5.17	-
Profit on sale of current investment (net)	0.97	53.78	(24.14)	(158.80)
(Profit)/ Loss on disposal of property, plant and equipment	0.11	(4.03)	0.11	(4.03)
Dividend income	(27.04)	(10.13)	(370.64)	(142.74)
<b>Operating profit before working capital changes</b>	<b>505.04</b>	<b>469.33</b>	<b>4,616.48</b>	<b>5,138.08</b>
<b>Movement in working capital changes</b>				
(Increase)/Decrease in inventories	22.31	(48.21)	22.31	(48.21)
(Increase)/Decrease in trade receivables	(46.38)	(326.18)	(260.23)	(75.86)
Increase/(Decrease) in trade payables	(20.80)	(57.33)	(20.80)	(57.33)
(Increase)/Decrease in loans	1.45	(11.98)	275.82	(41.30)
(Increase)/Decrease in other financial assets	(0.92)	2.45	(28.45)	(1,242.52)
(Increase)/Decrease in other assets	6.51	(105.69)	2,306.83	(396.11)
(Increase)/Decrease in assets classified as held for sale	-	2.90	-	2.90
Increase/(Decrease) in provisions	15.30	14.29	23.16	17.12
Increase/(Decrease) in financial liabilities	13.52	1.19	500.13	13.02
Increase/(Decrease) in Other liabilities	(1.77)	105.97	557.69	26.29
<b>Cash generated from operations</b>	<b>494.26</b>	<b>46.74</b>	<b>7,992.94</b>	<b>3,336.08</b>
Income tax refunded /(paid) (net)	(99.21)	(83.35)	(1,068.26)	(949.59)
<b>Net cash generated from operating activities</b>	<b>395.05</b>	<b>(36.61)</b>	<b>6,924.68</b>	<b>2,386.49</b>
<b>B Cash flows from investing activities</b>				
Purchase of property, plant and equipment	(19.41)	(108.43)	(21.66)	(110.19)
Proceeds from disposal of property, plant and equipment	0.01	4.16	0.01	4.16
Sale / (purchase) of investment property	-	-	1,450.35	-
Purchase of intangible assets	(0.17)	-	(0.17)	-
Investments made	(657.05)	(152.80)	(9,845.48)	(4,036.80)
Bank deposits made	-	-	1.03	325.64
Interest received	221.39	367.74	1,155.11	1,328.17
Dividend income	27.04	10.13	370.64	142.74
<b>Net cash generated from/(used in) investing activities</b>	<b>(428.19)</b>	<b>120.80</b>	<b>(6,890.17)</b>	<b>(2,346.28)</b>
<b>C Cash flows from financing activities</b>				
Proceeds from/(Repayment of) short term borrowings	28.96	-	1,529.26	(21.55)
Payment of principal portion of lease liability	(52.23)	(45.72)	(68.58)	(67.22)
Interest paid on lease liability	(4.77)	(8.28)	(31.02)	(22.78)
Finance cost paid	(0.19)	(0.40)	(0.19)	(0.40)
<b>Net cash flow from/(used in) financing activities</b>	<b>(28.23)</b>	<b>(54.40)</b>	<b>1,429.47</b>	<b>(111.95)</b>
<b>D Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>(61.37)</b>	<b>29.79</b>	<b>1,463.98</b>	<b>(71.74)</b>
<b>E Cash and cash equivalents-Opening</b>	<b>135.08</b>	<b>36.86</b>	<b>1,638.43</b>	<b>161.02</b>
<b>F Cash and cash equivalents- Closing</b>	<b>73.71</b>	<b>66.65</b>	<b>3,102.41</b>	<b>89.28</b>



*Se. Daw.*

