

SUMEDHA FISCAL SERVICES LIMITED

CIN : L70101WB1989PLC047465

Regd. Office : 6A Geetanjali, 8B Middleton Street, Kolkata - 700 071.

Tel : 033 2229 8936/ 6758/3237/ 4473 Fax: 033 2226 4140

Web site : www.sumedhafiscal.com E-mail : investors@sumedhafiscal.com

Statement of Standalone Audited Financial Results for the Quarter and year Ended 31/03/2021

(Rs. in Lakhs)

| | | STANDALONE | | | | |
|---------|---|---------------|---------------|-----------------|-----------------|-----------------|
| | | Quarter Ended | | | Year Ended | |
| Sr. No. | Particulars | 31-03-2021 | 31-12-2020 | 31-03-2020 | 31-03-2021 | 31-03-2020 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1 | Income | | | | | |
| | a) Revenue From Operations | | | | | |
| | Interest Income | 6.73 | 5.97 | 4.15 | 23.11 | 16.90 |
| | Dividend Income | 0.91 | 0.92 | 0.57 | 2.96 | 3.04 |
| | Rental Income | 1.05 | 1.05 | 1.05 | 4.20 | 4.20 |
| | Fee and Commission Income | 134.58 | 130.11 | 373.95 | 652.43 | 1,185.76 |
| | Net Gain on Fair Value Change | (2.52) | 14.80 | - | 44.49 | - |
| | Sale of Services | 4.32 | 4.36 | 7.94 | 19.91 | 31.15 |
| | Sale of Stock-in trade -Shares & Securities | 499.14 | 186.76 | 107.54 | 780.73 | 558.28 |
| | Net Gain on Derivative Transaction | 47.43 | 149.10 | - | 434.56 | - |
| | Other Revenue From Operations | 13.35 | 3.25 | (7.49) | 28.78 | 54.28 |
| | Total Revenue from operations | 704.99 | 496.32 | 487.71 | 1,991.17 | 1,853.61 |
| | b) Other Income | 1.24 | 0.76 | (0.07) | 2.00 | 1.84 |
| | Total Income | 706.23 | 497.08 | 487.64 | 1,993.17 | 1,855.45 |
| 2 | Expenses | | | | | |
| | a. Purchase of Stock-in -Trade | 746.16 | 196.16 | 112.32 | 1,116.03 | 540.98 |
| | b. Changes In Inventory of Stock-in-Trade | (308.53) | (138.52) | 221.87 | (722.17) | 321.17 |
| | c. Employee Benefits Expense | 79.16 | 77.86 | 95.09 | 288.38 | 352.62 |
| | d. Finance Costs | 4.93 | 0.24 | 9.24 | 5.76 | 10.29 |
| | e. Depreciation and Amortisation Expenses | 13.64 | 12.37 | 13.57 | 51.12 | 53.93 |
| | f. Fee and Commssion Expense | 12.96 | 19.73 | 6.98 | 50.97 | 82.45 |
| | g. Net Loss on Fair Value Change | - | - | 50.72 | - | 2.76 |
| | h. Impairment Loss on Investments | 0.08 | - | 70.20 | 0.08 | 70.20 |
| | i. Net Loss on Derivative Transaction | - | - | 480.37 | - | 480.37 |
| | J. Other Expenses | 56.50 | 52.93 | 101.35 | 243.76 | 328.97 |
| | Total Expenses | 604.92 | 220.77 | 1,161.71 | 1,033.95 | 2,243.74 |
| 3 | Profit / (Loss) before Tax (1 - 2) | 101.31 | 276.31 | (674.07) | 959.22 | (388.29) |

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| | | STANDALONE | | | | |
|---------|--|---------------|---------------|-----------------|---------------|-----------------|
| | | Quarter Ended | | | Year Ended | |
| Sr. No. | Particulars | 31-03-2021 | 31-12-2020 | 31-03-2020 | 31-03-2021 | 31-03-2020 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 4 | Tax Expense | | | | | |
| | a. Current Tax | 21.00 | 34.50 | (60.00) | 119.50 | - |
| | b. Deferred Tax | 6.89 | 18.94 | (7.56) | 6.33 | (20.45) |
| | c. Tax Adjustment for earlier years | 0.77 | - | (7.56) | 0.37 | (12.99) |
| | d. Total Tax Expenses | 28.66 | 53.44 | (75.12) | 126.20 | (33.44) |
| 5 | Net Profit/(Loss) after tax (3-4) | 72.65 | 222.87 | (598.95) | 833.02 | (354.85) |
| 6 | Other Comprehensive Income (Net of tax) | | | | | |
| | Items that will not be reclassified to profit or loss | | | | | |
| | a. Re-measurement of the Defined Benefit Plans | 4.53 | (1.35) | (2.26) | 6.50 | (11.04) |
| | b. Income tax effect relating to items that will not be reclassified to profit or loss | (1.13) | 0.08 | 0.08 | (1.63) | 2.52 |
| 7 | Total other comprehensive income (Net of tax) | 3.39 | (1.27) | (2.18) | 4.86 | (8.52) |
| 8 | Total comprehensive income for the period/year (5+7) | 76.04 | 221.60 | (601.13) | 837.88 | (363.37) |
| 9 | Paid-up Equity Share Capital (Face value of Rs.10/-each) | 798.44 | 798.44 | 798.44 | 798.44 | 798.44 |
| 10 | Reserves excluding Revaluation Reserves | - | - | - | 3,638.51 | 2,848.54 |
| 11 | Earning Per Share (EPS) for continuing operations | | | | | |
| | Basic(In Rs.) - Not annualised | 0.91 | 2.79 | (7.50) | 10.43 | (4.44) |
| | Diluted (in Rs.) - Not annualised | 0.91 | 2.79 | (7.50) | 10.43 | (4.44) |

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NOTE :

1. The Company as a Investment Banker, registered with SEBI, is categorised as an NBFC and complied with applicable Accounting Standards and other generally accepted accounting principles.
2. The above Standalone Financial Results were reviewed and recommended by the Audit Committee at it's Meeting held on 24th June, 2021 and subsequently approved by the Board of Directors at its meeting held on the same date.
3. The results have been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.
4. The figures for the quarter ended 31st March, 2021 are the balancing figures between the audited figures for the year ended 31st March, 2021 and the published results upto end of the third quarter ended on 31st December, 2020..
5. Limited Review of the Standalone audited Financial Results for the year / quarter ended 31st March, 2021, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
6. Consequent to discontinuation of Broking Operation (w.e.f. April 1, 2019, as intimated earlier) the Capital Market segment has become non-function. Therefore Segment Reporting under IND AS 108, is no longer required.
7. The Board of Directors has recommended a Dividend of Re. 1/- Per share (Face value Rs. 10/- each), (Previous year Re.0.60) for the year ended 31st, March 2021 subject to approval by share holders at the ensuing Annual General Meeting.
8. Previous period figures have been re-classified / regrouped / rearranged, wherever necessary.

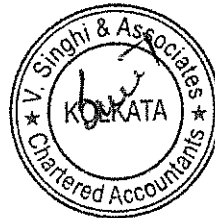
Place : Kolkata

Date : 24th June, 2021



For and on behalf of the Board of Directors

Sd/- Bijay Murnuria
Director
DIN : 00216534

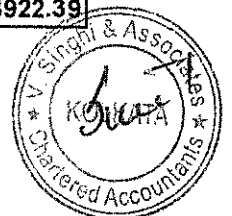


Sumedha Fiscal Services Limited
Statement of Assets and Liabilities

(Rs. in Lakhs)

| Sl. No. | Particulars | STANDALONE | |
|---------|---|----------------|----------------|
| | | As at | As at |
| | | 31.3.2021 | 31.03.2020 |
| | | Audited | Audited |
| | ASSETS | | |
| (1) | Financial Assets | | |
| | Cash and Cash Equivalents | 44.00 | 242.60 |
| | Bank Balance other than (a) above | 411.85 | 203.00 |
| | | | |
| | Receiveables | | |
| | Trade Receiveables | 480.67 | 482.89 |
| | Loans | | |
| | Investments | 881.82 | 866.08 |
| | Other Financial Assets | 115.92 | 423.48 |
| | | 1934.26 | 2218.05 |
| (2) | Non Financial Assets | | |
| | Inventories | 1101.44 | 379.27 |
| | Current Tax Assets (Net) | 138.63 | 133.74 |
| | Investment Property | 4.02 | 4.13 |
| | Property, Plant and Equipment | 1316.76 | 1095.38 |
| | Other Intangible Assets | 3.38 | 4.53 |
| | Other Non-financial Assets | 74.95 | 87.29 |
| | | 2639.18 | 1704.34 |
| | Total Assets | 4573.44 | 3922.39 |
| | EQUITY AND LIABILITIES | | |
| (1) | Equity | | |
| | Equity Share Capital | 798.44 | 798.44 |
| | Other Equity | 3638.51 | 2837.68 |
| | Total Equity | 4436.96 | 3636.12 |
| (2) | LIABILITIES | | |
| (2.1) | Financial Liabilities | | |
| (a) | Derivative financial instruments | - | - |
| (b) | Payables | | |
| | (i) Trade Payables | - | - |
| | (ii) Other Payables | - | - |
| (c) | Debt Securities | - | - |
| (d) | Borrowings (other than Debt Securities) | 8.64 | 13.82 |
| (e) | Deposits | - | - |
| (f) | Subordinated Liabilities | - | - |
| (g) | Other Financial Liabilities | 23.12 | 34.84 |
| | Total Non-current Liabilities | 31.76 | 48.66 |
| (2.2) | Non- Financial Liabilities | | |
| (a) | Provisions | 12.85 | 14.59 |
| (b) | Deferred Tax Liabilities (Net) | 87.59 | 90.48 |
| (c) | Other Non-Financial Liabilities | 4.29 | 132.54 |
| | Total Liabilities | 104.72 | 237.61 |
| | Total Equity and Liabilities | 4573.44 | 3922.39 |

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Sumedha Fiscal Services Limited

Standalone Statement of Cash Flow for the Year ended 31st March, 2021

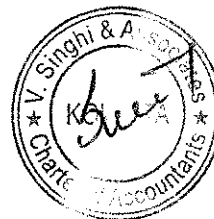
(Rs. in Lakhs)
For the year ended

| Particulars | 31st March, 2021 | 31st March, 2020 |
|---|------------------|------------------|
| A. Cash flows from operating activities | | |
| Profit before taxation and after exceptional items | 959.22 | (388.29) |
| Adjustments for : | | |
| Depreciation | 51.12 | 53.93 |
| Interest income | (23.11) | (16.90) |
| Dividend income | (0.17) | (0.44) |
| Interest paid | 5.64 | 10.23 |
| Rental Income | (4.20) | (4.20) |
| (Profit)/Loss on sale of fixed assets (net) | - | (1.29) |
| (Profit)/Loss on sale of Investments | (23.48) | (46.58) |
| Impairment Loss on Investments | 0.08 | 70.20 |
| Unrealised Loss/(Gain) on Financial Assets | (44.49) | 2.76 |
| Bad Debts and Sundry Balances Written Off | 79.71 | 79.94 |
| Other Comprehensive Income | 6.50 | (11.04) |
| Operating profit before working capital changes | 1,006.82 | (251.67) |
| Adjustments for : | | |
| (Increase) / Decrease in Trade Receivables and other Assets | 245.98 | (455.95) |
| (Increase) / Decrease in Inventories | (722.17) | 321.17 |
| Increase / (Decrease) in Trade and Other Payables | (141.58) | 84.43 |
| Cash generated from Operations | 389.06 | (302.03) |
| Direct taxes paid | (124.76) | (96.95) |
| Cash Flow from operating Activities (A) | 264.30 | (398.98) |
| B. Cash flows from investing activities | | |
| Purchase of Property, Plant & Equipment and Intangible Assets | (271.23) | (236.48) |
| Sale of Property, Plant & Equipment and Intangible Assets | - | 1.86 |
| Purchase of Investments | (845.97) | (1,397.50) |
| Sale of Investments | 898.12 | 1,439.62 |
| Proceeds from /Investment in Term Deposits | (208.99) | (54.05) |
| Rental Income | 4.20 | 4.20 |
| Interest received | 19.67 | 6.72 |
| Dividend received | 0.17 | 0.44 |
| Net cash (used in) / from investing activities (B) | (404.03) | (235.19) |
| C. Cash flows from financing activities | | |
| Repayment of long term borrowings | (5.18) | (4.76) |
| Dividend and Dividend Tax and dividend amount transferred to IEPF | (48.05) | (96.35) |
| Interest paid | (5.64) | (10.23) |
| Net cash (used in) / from financing activities (C) | (58.87) | (111.34) |
| Net increase in cash and cash equivalents (A+B+C) | (198.60) | (745.51) |
| Cash and cash equivalents at the beginning of the year | 242.60 | 988.10 |
| Cash and cash equivalents at the end of the year | 44.00 | 242.59 |

Notes :

- Components of cash and cash equivalents include cash, bank balances in current and deposit accounts as disclosed under note no. 2 and 3 of the accounts
- The above cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard 7 (Ind AS 7) on "Statement of Cash Flow".

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SUMEDHA FISCAL SERVICES LIMITED
CIN : L70101WB1989PLC047465

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Tel : 033 2229 8936/ 6758/3237/ 4473 Fax: 033 2226 4140
Web site : www.sumedhafiscal.com E-mail : investors@sumedhafiscal.com

Statement of Consolidated Audited Financial Results for the Quarter and year ended 31/03/2021

Rs. in Lakhs

| Sr. No. | Particulars | CONSOLIDATED | | | | |
|---------|---|------------------------|---------------------------|------------------------|------------------------|------------------------|
| | | Quarter ended | | | Year Ended | |
| | | 31.3.2021 (Audited) | 31.12.2020 (Unaudited) | 31.3.2020 (Audited) | 31.3.2021 (Audited) | 31.3.2020 (Audited) |
| 1 | Income | | | | | |
| | a) Revenue From Operations | | | | | |
| | Interest Income | 8.75 | 7.74 | 6.18 | 30.53 | 25.00 |
| | Dividend Income | 0.91 | 0.92 | 0.57 | 2.96 | 3.04 |
| | Rental Income | 1.05 | 1.05 | 1.05 | 4.20 | 4.20 |
| | Fee and Commission Income | 134.58 | 130.11 | 373.95 | 652.43 | 1,185.76 |
| | Net Gain on Fair Value Change | -2.60 | 15.13 | - | 45.54 | 1.21 |
| | Sale of Services | 4.32 | 4.36 | 7.94 | 19.91 | 32.15 |
| | Sale of Stock-in-Trade -Shares & Securities | 499.14 | 186.76 | 107.54 | 780.73 | 558.28 |
| | Net Gain on Derivative Transaction | 47.43 | 149.1 | - | 434.56 | - |
| | Other Revenue From Operations | 13.71 | 3.25 | (7.49) | 29.14 | 54.28 |
| | Total Revenue from operations | 707.29 | 498.42 | 489.74 | 2,000.00 | 1,863.92 |
| | b) Other Income | 1.24 | 0.76 | (0.07) | 2.00 | 1.84 |
| | Total Income | 708.53 | 499.18 | 489.67 | 2,002.00 | 1,865.76 |
| 2 | Expenses | | | | | |
| | a. Purchase of Stock-in -Trade | 746.16 | 196.16 | 112.31 | 1,116.03 | 540.98 |
| | b. Changes In Inventory of Stock -in- Trade | (308.53) | (138.52) | 221.87 | (722.17) | 321.17 |
| | c. Employee Benefits Expense | 79.16 | 77.86 | 97.14 | 288.38 | 354.67 |
| | d. Finance Costs | 4.93 | 0.24 | 9.24 | 5.76 | 10.29 |
| | e. Depreciation and Amortisation Expenses | 13.76 | 12.49 | 13.69 | 51.61 | 54.42 |
| | f. Fee and commission Expense | 13.08 | 19.73 | 6.98 | 51.09 | 82.52 |
| | g. Net loss on Fair Value Change | - | - | 50.16 | - | 2.76 |
| | h. Impairment of Investments | 0.08 | - | 70.20 | 0.08 | 70.20 |
| | i. Net Loss on Derivative Transaction | - | - | 480.37 | - | 480.37 |
| | j. Other Expenses | 54.76 | 50.69 | 99.80 | 235.41 | 321.50 |
| | Total Expenses | 603.41 | 218.65 | 1,161.76 | 1,026.20 | 2,238.88 |
| 3 | Profit / (Loss) before Tax (1 - 2) | 105.12 | 280.53 | (672.09) | 975.80 | (373.12) |

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| | | CONSOLIDATED | | | | |
|---------|--|---------------|---------------|-----------------|---------------|-----------------|
| | | Quarter ended | | | Year ended | |
| Sr. No. | Particulars | 31.3.2021 | 31.12.2020 | 31.3.2020 | 31.3.2021 | 31.3.2020 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 4 | Less:- Minority Interest | - | - | - | - | - |
| 5 | Add:- Share of Profit/(Loss) of associates | (9.86) | 9.58 | 4.74 | 19.81 | 56.51 |
| 6 | Profit/(Loss) after Share of Profit of Associates but before Tax Expense | 95.26 | 290.11 | (667.35) | 995.61 | (316.61) |
| 7 | Tax Expense | | | | | |
| | a. Current Tax | 21.59 | 34.98 | (60.45) | 122.26 | 2.37 |
| | b. Deferred Tax | 8.01 | 18.94 | (6.94) | 7.45 | (20.37) |
| | c. Adjustment for Earlier Years | 0.77 | - | (7.57) | 0.37 | (12.99) |
| | d. Total Tax Expenses | 30.37 | 53.92 | (74.96) | 130.08 | (30.99) |
| 8 | Net Profit/(Loss) after tax (6-7) | 64.88 | 236.19 | (592.39) | 865.52 | (285.62) |
| 9 | Other Comprehensive Income (Net of tax) | | | | | |
| | Items that will not be reclassified to profit or loss | | | | | |
| | a. Changes in fair value of FVOCI equity instrument | (0.04) | - | - | (0.04) | - |
| | b. Re measurement of the Defined Benefit Plans | 4.53 | (1.35) | (2.27) | 6.50 | (11.04) |
| | c. Income tax effect relating to items that will not be reclassified to profit or loss | (1.13) | 0.08 | 0.64 | (1.63) | 2.52 |
| | d. Share of Profit/(Loss) of associates | 28.34 | - | (12.80) | 28.34 | (12.80) |
| 10 | Total other comprehensive income (Net of tax) | 31.69 | (1.27) | (14.43) | 33.16 | (21.32) |
| 11 | Total comprehensive income for the period (8+10) | 96.58 | 234.92 | (606.82) | 898.69 | (306.94) |
| 12 | Total comprehensive income attributable to : | | | | | |
| | Owners of the Company | 96.58 | 234.92 | (606.82) | 898.69 | (306.94) |
| | Non-Controlling Interest | - | - | - | - | - |
| 13 | Paid-up Equity Share Capital (Face value of Rs. 10/-each) | 798.44 | 798.44 | 798.44 | 798.44 | 798.43 |
| 14 | Reserves excluding Revaluation Reserves | - | - | - | 3,894.15 | 3,043.36 |
| 15 | Earning Per Share (EPS) for continuing operations | | | | | |
| | Basic (in Rs.) Not annualised | 0.81 | 2.96 | (7.42) | 10.84 | (3.58) |
| | Diluted (in Rs.) Not annualised | 0.81 | 2.96 | (7.42) | 10.84 | (3.58) |

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NOTE :

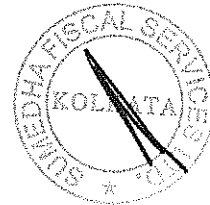
1. The Company as a Investment Banker, registered with SEBI, is categorised as an NBFC and complied with applicable Accounting Standards and other generally accepted accounting principles.
2. The above Consolidated Audited Financial Results were reviewed and recommended by the Audit Committee at it's Meeting held on 24th June, 2021 and subsequently approved by the Board of Directors at its meeting held on the same date.
3. The results have been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.
4. The figures for the quarter ended 31st March, 2021 are the balancing figures between the audited figures for the year ended 31st March, 2021 and the published results upto end of the third quarter ended on 31st December, 2020.
5. Limited Review of the Consolidated Audited Financial Results for the quarter ended 31st, March, 2021, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
6. Consequent to discontinuation of Broking Operation (w.e.f. April 1, 2019, as intimated earlier) the Capital Market segment has become non-function. Therefore Segment Reporting under IND AS 108, is no longer required.
7. The Board of Directors has recommended a Dividend of Re. 1/- Per share (Face value Rs. 10/- each), (Previous year Re.0.60) for the year ended 31st, March 2020 subject to approval by share holders at the ensuing Annual General Meeting.
8. The consolidated results of the company includes results of it's subsidiary SFSL Commodity Trading Private Limited.
9. Previous period figures have been re-classified / regrouped / rearranged wherever found to be necessary.

For and on behalf of the Board of Directors

Place : Kolkata

Date : 24th June, 2021

Bijay Murmuria
Director
DIN : 00216534

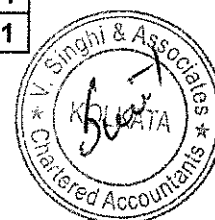


Sumedha Fiscal Services Limited
Consolidated Statement of Assets and Liabilities

(Rs. in Lakhs)

| Sl. No. | Particulars | CONSOLIDATED | |
|---------|--|-----------------|-----------------|
| | | As at | As at |
| | | 31.03.2021 | 31.03.2020 |
| | | Audited | Audited |
| | ASSETS | | |
| (1) | Financial Asset | | |
| | Cash and Cash Equivalents | 47.28 | 251.90 |
| | Bank Balance other than (a) above | 411.85 | 203.00 |
| | Receiveables | | |
| | (i) Trade Receiveables | 480.67 | 482.89 |
| | Investments | 963.78 | 910.52 |
| | Other Financial Assets | 265.56 | 541.43 |
| | | 2,169.14 | 2,389.74 |
| (2) | Non Financial Assets | | |
| | Inventories | 1101.44 | 379.27 |
| | Current Tax Assets (Net) | 137.60 | 133.06 |
| | Investment Property | 22.94 | 23.54 |
| | Property, Plant and Equipment | 1316.86 | 1,095.48 |
| | Other Intangible Assets | 3.38 | 4.54 |
| | Other Non-financial Assets | 74.95 | 87.28 |
| | | 2,657.17 | 1,723.17 |
| | Total Assets | 4,826.31 | 4,112.91 |
| | EQUITY AND LIABILITIES | | |
| (1) | Equity | | |
| | Equity attributable to owners of parent | | |
| | Equity Share Capital | 798.44 | 798.44 |
| | Other Equity | 3894.15 | 3,043.37 |
| | Total equity attributable to owners of parent | 4,692.59 | 3,841.81 |
| | Non controlling Interest | 0.04 | 0.03 |
| | Total Equity | 4,692.63 | 3,841.84 |
| (2) | LIABILITIES | | |
| (2.1) | Financial Liabilities | | |
| (a) | Derivative financial instruments | - | - |
| (b) | Payables | | |
| | (i) Trade Payables | - | - |
| (c) | Debt Securities | - | - |
| (d) | Borrowings (other than Debt Securities) | 8.64 | 13.82 |
| (e) | Deposits | - | - |
| (f) | Subordinated Liabilities | - | - |
| (g) | Other Financial Liabilities | 23.76 | 35.01 |
| | Total Non-current Liabilities | 32.40 | 48.83 |
| (2.2) | Non- Financial Liabilities | | |
| (a) | Provisions | 12.85 | 14.59 |
| (b) | Deferred Tax Liabilities (Net) | 84.04 | 74.97 |
| (c) | Other Non-financial Liabilities | 4.40 | 132.68 |
| | Total Liabilities | 101.29 | 222.24 |
| | Total Equity and Liabilities | 4,826.31 | 4,112.91 |

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SUMEDHA FISCAL SERVICES LIMITED

Consolidated Statement of Cash Flow for the year ended 31st March, 2021

(Rs. in Lakhs)

| | Particulars | For the year ended | |
|-----------|--|--------------------|------------------|
| | | 31st March, 2021 | 31st March, 2020 |
| | | Rs. | Rs. |
| A. | Cash flows from operating activities | | |
| | Profit before taxation and after exceptional items | 995.61 | (316.60) |
| | Adjustments for : | | |
| | Depreciation | 51.61 | 54.42 |
| | Share of Profit of Associates | (19.81) | (56.51) |
| | Interest income | (30.53) | (25.00) |
| | Dividend income | (0.17) | (0.44) |
| | Interest expense | 5.64 | 10.23 |
| | Rental Income | (4.20) | (4.20) |
| | (Profit)/Loss on sale of fixed assets (net) | 0.00 | (1.29) |
| | (Profit)/Loss on sale of Investments | (23.84) | (46.58) |
| | Impairment Loss on Investments | 0.08 | 70.20 |
| | Unrealised Gain on Financial Assets | (45.54) | 1.55 |
| | Sundry Balances Written Off | 79.71 | 79.94 |
| | Other Comprehensive Income | 6.50 | (11.04) |
| | Operating profit before working capital changes | 1015.06 | (245.31) |
| | Adjustments for : | | |
| | (Increase) / Decrease in other Non-Current Financial Assets | (31.69) | 10.12 |
| | (Increase) / Decrease in other Non-Current Assets | (1.03) | 4.39 |
| | (Increase) / Decrease in Trade Receivables | 245.98 | (455.95) |
| | (Increase) / Decrease in Inventories | (722.17) | 321.17 |
| | (Increase) / Decrease in Other Current Assets | (0.02) | 16.42 |
| | Increase / (Decrease) in Trade and Other Payables | (141.58) | 84.43 |
| | Increase / (Decrease) in Other Current Liabilities | 0.81 | (0.45) |
| | Cash generated from Operations | 365.36 | (265.19) |
| | Direct taxes paid | (126.49) | (98.63) |
| | Cash Flow from Operating Activities (A) | 238.86 | (363.82) |
| | | | - |
| B. | Cash flows from investing activities | | |
| | Purchase of Property, Plant & Equipment and Intangible Assets | (271.23) | (236.48) |
| | Sale of Property, Plant & Equipment and Intangible Assets | - | 1.86 |
| | Purchase of Investments | (845.97) | (1,397.50) |
| | sale of Investments | 910.12 | 1,398.62 |
| | Proceeds from /Investment in Term Deposits | (208.99) | (54.05) |
| | Loan given | - | - |
| | Rental Income | 4.20 | 4.20 |
| | Interest received | 27.09 | 14.83 |
| | Dividend received | 0.17 | 0.44 |
| | Net cash (used in) / from investing activities (B) | (384.62) | (268.08) |
| | | | - |
| C. | Cash flows from financing activities | | |
| | Proceeds/Repayment of long term borrowings | (5.18) | (4.76) |
| | Dividend and Dividend Distribution Tax and dividend amount transferred to IEPF | (48.05) | (96.35) |
| | Interest paid | (5.64) | (10.23) |
| | Net cash (used in) / from financing activities (C) | (58.87) | (111.34) |
| | | | - |
| | Net increase in cash and cash equivalents (A+B+C) | (204.62) | (743.25) |
| | Cash and cash equivalents at the beginning of the year | 251.90 | 995.15 |
| | Cash and cash equivalents at the end of the year | 47.28 | 251.90 |

Notes :

- Components of cash and cash equivalents include cash, bank balances in current and deposit accounts as disclosed under note no. 2 and 3 of the accounts
- The above cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard 7 (Ind AS 7) on "Statement of Cash Flow".

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