PURSHOTTAM INVESTOFIN LIMITED

Regd. Off: L-7, Menz Floor, Greenpark Extension, New Delhi -110016 Ph No. 011-46067802 CIN: L65910DL1988PLC033799 GSTIN: 07AAACD0419K1ZX Email ID: purshottaminvestofin@gmail.com Website: www.purshottaminvestofin.in

To BSE Limited Corporate Relationship Department Phiroze Jeejeebhoy Towers, 25th Floor, Dalal Street, Fort, Mumbai -400 001

Sub: Outcome of Meeting of Board of Directors of the Company held on 08.11.2023

Sir/Madam,

Pursuant to the provision of Listing Regulation, we have enclosed herewith the Unaudited Financial Results for the quarter and half year ended 30.09.2023 along with a limited review report of the Company for the quarter and half year ended 30.09.2023 which were approved and taken on record by the board of directors of the company at their meeting held today. The Board meeting commenced at 05.00 pm and concluded at 05:40 pm

Kindly take the above information on your records.

Thanking You,

Yours Faithfully,

For Purshottam Investofin Limited

ANKIT GUPTA Digitally signed by ANKIT GUPTA Date: 2023.11.08 17:45:16 +05'30'

Ankit Gupta Company Secretary and Compliance Officer

Date: 08.11.2023 Place: Delhi

Encl.: As above

STRG & ASSOCIATES CHARTERED ACCOUNTANTS

348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-110088 Phone : 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727 W e b s i t e : w w w . s t r g g r o u p . c o m

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

Review Report to The Board of Directors Purshottam Investofin Ltd.

We have reviewed the accompanying statement of unaudited financial results of Purshottam Investofin Ltd. (the "Company") for the quarter ended **30**th **September, 2023** and year to date from **1**st **April, 2023 to 30**th **September, 2023** (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This statement is the responsibility of the Company's Management and has been approved by the 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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. 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS 34 prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing



Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement. Our conclusion on the statement is not modified in respect of the above matter.

FOR STRG & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 014826N

SANJEEV Digitally signed by SANJEEV TANDON TANDON Date: 2023.11.08 17:25:14 +05'30'

CA SANJEEV TANDON PARTNER M. NO. 094634

UDIN: 23094634BGXVGQ2211

DATE: 08-11-2023 PLACE: NEW DELHI



| Other sector of the perturbation 200 200 111 1 runsification 2,1013 2,25126 24267 445554 62268 1,555 2 segrets 2,000 | | Regd. Office: L-7, MENZ FLOOR, GREEN PARK EXTN, NEW DELHI-110016 Tel:011-46067802, Email:purshottaminvestofin@gmail.com | | | | | | (Rs. in Lakhs) |
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| Interview Bio Boot | | | | | | | Inaudited) | |
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| 6 Exceptional items 1 <th1< th=""> <th1< th=""> <th1< th=""></th1<></th1<></th1<> | | | | | | | | 37.1 |
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| (ii) Income tax relating to items that will not be reclassified to profit - <td></td> <td></td> <td>134.26</td> <td>140.35</td> <td>665.45</td> <td>274.62</td> <td>256.52</td> <td>(326</td> | | | 134.26 | 140.35 | 665.45 | 274.62 | 256.52 | (326 |
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| amounts) -< | _ | | 134.26 | 140.35 | 665.45 | 274.62 | 256.52 | (326 |
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| B B B B B B B B B B B B B B B B B B B C <thc< th=""> <thc< th=""> <thc< th=""> <thc< th=""></thc<></thc<></thc<></thc<> | | - | 318.67 | 205.80 | 648.40 | 524.47 | 305.80 |) (28 |
| Other Equity as per the balance sheet - - 3,355,43 2,751.73 2, 4 Earnings Per Share (EPS) 2.93 1.04 (0.27) 3.98 0.78 Basic 2.93 1.04 (0.27) 3.98 0.78 Diluted 2.93 1.04 (0.27) 3.98 0.78 Diluted 2.93 1.04 (0.27) 3.98 0.78 able in the case of consolidated results - - - - iable in the case of consolidated results. - - - - i"Board") in their respective meetings held on 08.11.2023. These Financial Results are available on the website of the company viz. www.purshottaminvestofin.In and on the webselte of BSE Ltd. viz. www.bseindia.com The Statutory Auditors have reviewed the above results of the Company for the Quarter and half year ended 30th September 2023. - | 2 Pa | id-up equity share capital (Face Value of the Share is Rs.10/-) | 628 36 | 628 36 | 628 36 | 638.34 | | |
| 4 Earnings Per Share (EPS) 2.93 1.04 (0.27) 3.98 0.78 Diluted 0.04 0.027 3.98 0.78 0.78 Diluted 0.04 0.027 3.98 0.78 0.78 Diluted 0.08.11.2023. These Financial Results are available on the website of the company viz. www.purshottaminvestofin.ln and on the webseite of the current systemid.com 0.78 0.78 | 3 01 | her Equity as per the balance sheet | 520.50 | 520.00 | 020.00 | | | |
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| Dempanying note to the financial results able in the case of consolidated results. The above financial results for quarter and half year ended 30 September 2023 have been reiewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 08.11.2023. These Financial Results are available on the website of the company viz. www.purshottaminvestofin.in and on the webseite or BSE Ltd. viz. www.bseindia.com The Statutory Auditors have reviewed the above results of the Company for the Quarter and half year ended 30th September 2023. Previous period / year figure have been regrouped / reclasified wherever necessary, to correspond with the current period's classification/ disclosure Income/Loss arising on account of trading in shares/derivatives is forming part of other revenue from operations. This statement is as per Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements? Inte company does not have any exceptional item to report to the above period No provision for the taxation & deferred tax has been made for the period ended 30.09.2023 and same will be provided at the year end. Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021 (a) The Company has not acquired/transferred any torses loan during the six months ended 30 September, 2023. (b) The Company has not acquired/transferred any torses loan during the six months ended 30 September, 2023. (b) The Company has not acquired/transferred any stressed loan during the s | | | | | | | | |
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| ("Board") in their respective meetings held on 08.11.2023. These Financial Results are available on the website of the company viz. www.purshottaminvestofin.in and on the webseite of BSE Ltd. viz. www.bseindia.com The Statutory Auditors have reviewed the above results of the Company for the Quarter and half year ended 30th September 2023. Previous period / year figure have been regrouped / reclasified wherever necessary, to correspond with the current period's classification/ disclosure Income/Loss arising on account of trading in shares/derivatives is forming part of other revenue from operations. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 The company does not have any exceptional item to report to the above period No provision for the taxation & deferred tax has been made for the period ended 30.09.2023 and same will be provided at the year end. Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.S1/21.04.048/2021-22 dated 24 September 2021 (a) The Company has not acquired/transferred any loans not in default through assignment during the six months ended 30 September, 2023. (b) The Company has not acquired/transferred any stressed loan during the six months ended 30 September, 2023. The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AC") notified u/s 133 of the Company extend to the tax action account on the six months ended 30 September, 2023. | + | | | | | | | |
| BSE Ltd. viz. www.bseindia.com The Statutory Auditors have reviewed the above results of the Company for the Quarter and half year ended 30th September 2023. Previous period / year figure have been regrouped / reclasified wherever necessary, to correspond with the current period's classification/ disclosure Income/Loss arising on account of trading in shares/derivatives is forming part of other revenue from operations. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 The company does not have any exceptional item to report to the above period No provision for the taxation & deferred tax has been made for the period ended 30.09.2023 and same will be provided at the year end. Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021 (a) The Company has not acquired/transferred any loans not in default through assignment during the six months ended 30 September, 2023. (b) The Company has not acquired/transferred any stressed loan during the six months ended 30 September, 2023. The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified u/s 133 of the Company for the tax 2013 and ane with the current period at the company for the tax 2013 and deservice with the Current period and the current period and the current period and the period at the perio | The | e above financial results for quarter and half year ended 30 Septemb | er 2023 have been rei | ewed by the Audit (| Committee and appro | oved by the Board o | of Directors | |
| The Statutory Auditors have reviewed the above results of the Company for the Quarter and half year ended 30th September 2023. Previous period / year figure have been regrouped / reclasified wherever necessary, to correspond with the current period's classification/ disclosure Income/Loss arising on account of trading in shares/derivatives is forming part of other revenue from operations. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 The company does not have any exceptional item to report to the above period No provision for the taxation & deferred tax has been made for the period ended 30.09.2023 and same will be provided at the year end. Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021 (a) The Company has not acquired/transferred any loans not in default through asignment during the six months ended 30 September, 2023. (b) The Company has not acquired/transferred any stressed loan during the six months ended 30 September, 2023. The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified u/s 133 of the Company fas of the 2013 and the previded accounting Standards ("Ind AS") notified u/s 133 of the Company fas of the 2013 and the previded accounting Standards ("Ind AS") notified u/s 133 of the Company fas of the company fas of accounting Standards ("Ind AS") notified u/s 133 of the Company fas of the 2013 and the previded accounting Standards ("Ind AS") notified u/s 133 of the Company fas of the company f | | | iciai Results are availa | pie on the website o | of the company viz. w | ww.purshottaminve | estofin.in and on t | the webseite of |
| Previous period / year figure have been regrouped / reclasified wherever necessary, to correspond with the current period's classification/ disclosure Income/Loss arising on account of trading in shares/derivatives is forming part of other revenue from operations. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 The company does not have any exceptional item to report to the above period No provision for the taxation & deferred tax has been made for the period ended 30.09.2023 and same will be provided at the year end. Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021 (a) The Company has not acquired/transferred any loans not in default through assignment during the six months ended 30 September, 2023. (b) The Company has not acquired/transferred any stressed loan during the six months ended 30 September, 2023. The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified u/s 133 of the Company act to 2013 and same with the current to the company is the Company is a statement of the statement of the six months ended 30 September, 2023. | _ | | v for the Quarter and | half year ended 20 | h Sentember 2022 | | | |
| Income/Loss arising on account of trading in shares/derivatives is forming part of other revenue from operations. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 The company does not have any exceptional item to report to the above period No provision for the taxation & deferred tax has been made for the period ended 30.09.2023 and same will be provided at the year end. Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021 (a) The Company has not acquired/transferred any loans not in default through assignment during the six months ended 30 September, 2023. (b) The Company has not acquired/transferred any stressed loan during the six months ended 30 September, 2023. The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified u/s 133 of the Company dest 2013 and show the theorem in the size of the size of the prepared in accounting Standards ("Ind AS") notified u/s 133 of the Company as the size of the prepared in accounting Standards ("Ind AS") notified u/s 133 of the Company as the size of the prepared in accounting Standards ("Ind AS") notified u/s 133 of the Company as the size of the prepared in accounting Standards ("Ind AS") notified u/s 133 of the Company as the size of the prepared in accounting Standards ("Ind AS") notified u/s 133 of the Company as the size of the prepared in accounting Standards ("Ind AS") notified u/s 133 of the Company as the size of the size of the prepared in account and the size of the size of the prepared in account and the size | | | | | | ation / disclosure | | |
| This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 The company does not have any exceptional item to report to the above period No provision for the taxation & deferred tax has been made for the period ended 30.09.2023 and same will be provided at the year end. Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021 (a) The Company has not acquired/transferred any loans not in default through assignment during the six months ended 30 September, 2023. (b) The Company has not acquired/transferred any stressed loan during the six months ended 30 September, 2023. The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified u/s 133 of the Company end to the company is the tax of the set of the tax of the tax of the company is a set of the tax of t | | | | | | aciony disclosure | | |
| The company does not have any exceptional item to report to the above period No provision for the taxation & deferred tax has been made for the period ended 30.09.2023 and same will be provided at the year end. Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021 (a) The Company has not acquired/transferred any loans not in default through assignment during the six months ended 30 September, 2023. (b) The Company has not acquired/transferred any stressed loan during the six months ended 30 September, 2023. The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified u/s 133 of the Company as 7013 and deservice with the Company financial results have been prepared in accordance with the Company financial results have been prepared in accordance with the Company financial results have been prepared in accordance with the Company financial results have been prepared in accordance with the Company financial results have been prepared in accordance with the Company financial results have been prepared in accordance with the Company financial results have been prepared in accordance with the Company financial results have been prepared in accordance with the Company financial results have been prepared in accordance with the Company financial results have been prepared in accordance with the Company financial results have been prepared in accordance with the Company financial results have been prepared in accordance with the Company financial results have been prepared in accordance with mode accordance with the Company financial results have been prepared in accordance with mode have been prepared in accordance with mode accordan | Thi | s statement is as per Regulation 33 of the SFRI (Listing Obligations an | nd Disclosure Require | ments) Regulations | 2015 | | | |
| No provision for the taxation & deferred tax has been made for the period ended 30.09.2023 and same will be provided at the year end. Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021 (a) The Company has not acquired/transferred any loans not in default through asignment during the six months ended 30 September, 2023. (b) The Company has not acquired/transferred any stressed loan during the six months ended 30 September, 2023. The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified u(s 133 of the Company end to 2013 and the six months ended 30 September, 2023. | The | e company does not have any exceptional item to report to the above | e period | | | | | |
| Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021 (a) The Company has not acquired/transferred any loans not in default through assignment during the six months ended 30 September, 2023. (b) The Company has not acquired/transferred any stressed loan during the six months ended 30 September, 2023. The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified u/s 133 of the Company cast 2013 and the second standards ("Ind AS") notified u/s 133 of the Company cast 2013 and the second standards ("Ind AS") notified u/s 133 of the Company cast 2013 and the second standards ("Ind AS") notified u/s 133 of the Company cast 2013 and the second standards ("Ind AS") notified u/s 133 of the Company cast 2013 and the second standards ("Ind AS") notified u/s 133 of the Company cast 2013 | No | provision for the taxation & deferred tax has been made for the per | riod ended 30.09.2023 | 3 and same will be p | provided at the year of | end. | | |
| (a) The Company has not acquired/transferred any loans not in default through assignment during the six months ended 30 September, 2023. (b) The Company has not acquired/transferred any stressed loan during the six months ended 30 September, 2023. The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified u/s 133 of the Company case of the Company ca | Dis | closures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.5 | TR.REC.51/21.04.048/ | 2021-22 dated 24 S | eptember 2021 | | | |
| The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified u/s 133 of the Companyies Act, 2013, and been the second accordance with Indian Accounting Standards ("Ind AS") notified u/s 133 of the Companyies Act, 2013, and been the second accordance with the Companyies Act, 2013, and been the second accordance with the Companyies Act, 2013, and been the second accordance with Indian Accounting Standards ("Ind AS") notified u/s 133 of the Companyies Act, 2013, and been the second accordance with the Seco | (a) | The Company has not acquired/transferred any loans not in default | through assignment d | luring the six month | is ended 30 Sentemb | ber, 2023. | | |
| Ine above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Componies Act, 2013, and the other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS") polified u/s 133 of the Other standards ("Ind AS" | (D) | The Company has not acquired/transferred any stressed loan during | the six months ende | d 30 September, 20 | 23 | | | |
| | live | a above financial results have been prepared in accordance with Indi Jian Accounting Standards) Rules, 2015 (As ammended) | an Accounting Standa | rds ("Ind AS") notifi | ed u/s 133 of the Co | mpanies Act 2013 | read together wi | th the Company |

For Purshottam Investofin Limited

Sahib Singh Gusain Managing Director DIN: 00649786 .

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| | Particulars | Half year ended (30.09.2023) (Unaudited) | Year Ended (31.03.2023) (Audited) |
|------------|--|--|---|
| | Assets | | |
| 1 | Finanical Asset | | |
| | Cash and cash equivalents | 2,283.48 | 124.19 |
| | Bank Balance other than (a) above | - | - |
| | Derivative financial instruments | - | - |
| | Receivables | - | - |
| | (I) Trade Receivables | 486.38 | 83.07 |
| | (II) Other Receivables | 2 700 05 | - |
| | Loans | 3,789.85 | 5,976.89 |
| | Investments Other Financial coasts | 1,813.37 | 9.60 |
| 2 | Other Financial assets Non Financial Asset | 1,015.57 | 2,040.36 |
| 4 | Inventories | - | |
| | Current tax assets (Net) | en antinen er en staar | _ |
| | Deferred tax Assets (Net) | 6.23 | 6.23 |
| | Investment Property | - | |
| | Biological assets other than bearer plants | | |
| | Property, Plant and Equipment | 104.58 | 60.70 |
| | Capital work-in-progress | - | |
| | Intangible assets under development | | - |
| | Goodwill | na na serie a constante de la | - |
| | Other Intangible assets | · · · · · · · · · · · · · · · · · · · | - |
| | Other non-financial assets (to be specified) | 44.81 | 56.99 |
| | Total assets | 8,538.31 | 8,358.03 |
| | Equity and liabilities | | |
| 1 | Equity | | |
| a line | Equity attributable to owners of parent | and the second | / |
| | Equity share capital | 628.36 | 628.36 |
| | Other equity | 3,355.43 | 2,138.66 |
| 110 | Total equity attributable to owners of parent Non controlling interest | | - A sugar |
| 2 | Liabilities | | |
| 2.1 | Financial Liabilities | | |
| (a) | Derivative financial instruments | 1 ma 10 | |
| (b) | Payables | - | |
| (~) | (I)Trade Payables | - | |
| | (i) total outstanding dues of micro enterprises and | - | |
| | small enterprises | | |
| | (ii) total outstanding dues of creditors other than | - | |
| | micro enterprises and small enterprises | | 102 - |
| | II) Other Payables | | 103.7 |
| | (i) total outstanding dues of micro enterprises and | - | |
| | small enterprises | | |
| | (ii) total outstanding dues of creditors other than | | |
| | micro enterprises and small enterprises | | |
| (C) | Debt Securities | 0.48 | 0.8 |
| (d) | | - | |
| (e) | Borrowings (Other than Debt Securities) Deposits | 4,512.58 | 5,449.9 |
| (C) (f) | | - | |
| (g) | Subordinated Liabilities | - | |
| 2.2 | Other financial liabilities | 15.28 | 3 16. |
| (a) | Non-Financial Liabilities | | |
| (a) (b) | Current tax liabilities (Net) | - | |
| (C) | Provisions | 26.19 | 20. |
| (c) (d) | Deferred tax liabilities (Net) | - | |
| (4) | Other non-financial liabilities | · · · | 1 |
| | | 8,538,3 | 1 |



| | Cash flow statement, Indirect Method | 6 months ended | 6 months ended (30 |
|------|--|--|-------------------------|
| | Particulars | (30-09-2023) | 09-2022) |
| | Date of start of reporting period | 01-04-2023 | 01-04-2022 |
| - | Date of end of reporting period | 30-09-2023 | 30-09-2022 Unaudited |
| 3 | Whether results are audited or unaudited | Unaudited | Standalone |
| - | Nature of report standalone or consolidated | Standalone | Standarone |
| rt I | | | |
| | Statement of cash flows | | |
| | | | |
| | Whether cash flow statement is applicable on company | | |
| | Cash flows from used in operating activities | | |
| | | 272.69 | 50.59 |
| - | Profit before tax Adjustments for reconcile profit (loss) | and the second | |
| | | | - |
| | Adjustments for finance costs | | -240.80 |
| | Adjustments for decrease (increase) in inventories | - | |
| | | -403.33 | 63.15 |
| | Adjustments for decrease (increase) in trade receivables, current | 100.000 | |
| | (in trade receivables non-current | | - |
| | Adjustments for decrease (increase) in trade receivables, non-current Adjustments for decrease (increase) in other current assets | | |
| | Adjustments for decrease (increase) in other non-current assets | | - |
| | | 12.18 | 33.05 |
| | Adjustments for other financial assets, non-current | 12.10 | 1,586.34 |
| | Adjustments for other financial assets, current | | - |
| | Adjustments for other bank balances | | |
| | Adjustments for increase (decrease) in trade payables, current | -104.03 | -28.57 |
| | | | - |
| | Adjustments for increase (decrease) in trade payables, non-current | | |
| | and the second descence) in other surrout liabilities | | - |
| | Adjustments for increase (decrease) in other current liabilities | | |
| | Adjustments for increase (decrease) in other non-current liabilities | | - |
| | | 9.69 | 15.89 |
| | Adjustments for depreciation and amortisation expense | | |
| | Adjustments for impairment loss reversal of impairment loss recognised in | | - |
| | profit or loss Adjustments for provisions, current | 5.66 | -23.58 |
| | Adjustments for provisions, non-current | | - |
| _ | Adjustments for other financial liabilities, current | -0.76 | -116.19 |
| _ | | | |
| | Adjustments for other financial liabilities, non-current | | - |
| | Adjustments for unrealised foreign exchange losses gains | | - |
| - | Adjustments for dividend income | | - |
| ť | Adjustments for share-based payments | | - |
| | Adjustments for fair value losses (gains) | | - |
| | divertments for undistributed profits of associates | | - |
| 1 | Other adjustments for which cash effects are investing or financing cash | | - |
| f | low | 974.72 | 256.52 |
| 0 | Other adjustments to reconcile profit (loss) | -30.65 | - |
| | hare of profit and loss from partnership firm or association of persons or | | |
| 1 | mited liability partnerships | | - |
| - | Total adjustments for reconcile profit (loss) | 463.47 | 1,545.81 |
| Ir | | 736.16 | 1,596.40 |
| | Net cash flows from (used in) operations | , 30.10 | |
| | ividends received | - | - |
| | ividends received | - | - |
| | terest paid | - | - |
| In | terest received | _ | - |
| In | come taxes paid (refund) | | - |
| 0 | ther inflows (outflows) of cash | - | 1 505 40 |
| T | Net cash flows from (used in) operating activities | 736.16 | 1,596.40 |
| 1 | | and a store | |
| Ca | ish flows from used in investing activities | Statist P | |
| C- | ish flows from losing control of subsidiaries or other businesses | - | |
| f | san nows norm losing control of subsidiaries of other businesses | | 1128 |
| 1 | | - | |
| Ca | sh flows used in obtaining control of subsidiaries or other businesses | | |

| Other cash receipts from sales of equity or debt instruments of other | Ŭ | |
|--|--------------------------------|----------------------|
| entities | | |
| Other cash payments to acquire equity or debt instruments of other entities | 0 | |
| Other cash receipts from sales of interests in joint ventures | | |
| Other cash payments to acquire interests in joint ventures | N | |
| Cash receipts from share of profits of partnership firm or association of | | |
| persons or limited liability partnerships Cash payment for investment in partnership firm or association of persons | | |
| or limited liability partnerships | | |
| | 0.63 | |
| Proceeds from sales of property, plant and equipment | 0.62 | |
| Purchase of property, plant and equipment | -54.18 | |
| Proceeds from sales of investment property | | |
| Purchase of investment property | | |
| Proceeds from sales of intangible assets | - | |
| Purchase of intangible assets | σ | |
| Proceeds from sales of intangible assets under development | | |
| Purchase of intangible assets under development | • | |
| Proceeds from sales of goodwill | | |
| Purchase of goodwill Proceeds from biological assets other than bearer plants | - | |
| | * | |
| Purchase of biological assets other than bearer plants | - | |
| Proceeds from government grants | - | |
| Proceeds from sales of other long-term assets | - | |
| Purchase of other long-term assets | - | |
| Cash advances and loans made to other parties | | |
| | | |
| Cash receipts from repayment of advances and loans made to other parties | 2,187.04 | |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts | | |
| Cash receipts from future contracts, forward contracts, option contracts and | - | |
| swap contracts | | |
| Dividends received | · · · | |
| Interest received | | |
| Income taxes paid (refund) | | |
| Other inflows (outflows) of cash | | |
| Net cash flows from (used in) investing activities | 2,133.47 - | |
| Cash flows from used in financing activities | | |
| | | |
| Proceeds from changes in ownership interests in subsidiaries | | |
| | | |
| Payments from changes in ownership interests in subsidiaries | - | |
| Proceeds from issuing shares | | |
| Proceeds from issuing other equity instruments | | |
| Payments to acquire or redeem entity's shares | · · · | |
| Payments of other equity instruments | · · · | |
| Proceeds from exercise of stock options | · · · | |
| | | |
| Proceeds from issuing debentures notes bonds etc | - | |
| Proceeds from borrowings | - | |
| Repayments of borrowings | -937.34 | |
| Payments of finance lease liabilities | • | |
| Payments of lease liabilities | - | |
| Dividends paid | - | |
| Interest paid | | |
| Income taxes paid (refund) | | |
| Other inflows (outflows) of cash | | |
| | - | |
| Net cash flows from (used in) financing activities | -937.34 - | |
| Net increase (decrease) in cash and cash equivalents before effect of | 1 022 20 | 4 805 |
| exchange rate changes | 1,932.30 | 1,596.4 |
| | | |
| Effect of exchange rate changes on cash and cash equivalents | | |
| Effect of exchange rate changes on cash and cash equivalents | - | |
| Effect of exchange rate changes on cash and cash equivalents Effect of exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents | 1,932.30 | 1,596.4 |
| Effect of exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents | 1,932.30 | 1,596.4 |
| Effect of exchange rate changes on cash and cash equivalents | 1,932.30 124.19 2,283.48 | 1,596. 26. |

26.80 1,623.20 NAMIN NEW DELIN tor

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