

Independent Auditor's Review Report on the Quarterly unaudited Standalone 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
Som Distilleries & Breweries Limited,

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SOM DISTILLERIES & BREWERIES LIMITED** (the "Company") for the quarter ended **30th September, 2022** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (the Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The company's Management is responsible for the preparation of the statement in accordance with their cognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The statement has been approved by the company's board of directors. 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 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 Accountant of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing as issued by the ICAI and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of Companies Act,



2013, as amended , read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C



RAHUL DEWANI
(Partner)
M.No:435066



UDIN: 22435066BAMCWJ2738

Place: Bhopal
Date: 20.10.2022

SOM DISTILLERIES AND BREWERIES LIMITED
Corporate office- 23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755- 4271271, 4271369

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED
30th SEPTEMBER, 2022

| | | (Rs. In Lacs) | | | | |
|---|----------------|--------------------------|--|----------------------|-----------------------|---------------------|
| Particulars | Quarter ended | | | Year to date ended | | Year Ended |
| | 3 Months ended | Preceding 3 Months ended | Corresp. 3 Months ended in the previous year | current period ended | previous period ended | Previous 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 |
| I Revenue from operations (Incl State Excise Duties) | 9,354.91 | 18,525.42 | 6,842.88 | 27,880.33 | 10,315.96 | 25,053.25 |
| II Other Income | 699.07 | 608.20 | 145.53 | 1,307.27 | 221.50 | 895.48 |
| III Total Income (I+II) | 10,053.98 | 19,133.62 | 6,988.41 | 29,187.60 | 10,537.46 | 25,948.73 |
| Expenses | | | | | | |
| a Cost of Materials Consumed | 6,174.23 | 8,540.08 | 2,700.17 | 14,714.31 | 4,475.42 | 13,383.65 |
| b Purchases of stock-in-trade | - | - | 67.12 | - | 115.28 | 137.36 |
| c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress | (597.47) | 1,077.27 | 344.44 | 479.80 | (118.68) | (848.95) |
| d Excise Duty | 1,177.92 | 2,058.29 | 1,669.17 | 3,236.21 | 2,415.31 | 4,632.50 |
| e Employee Benefits Expenses | 334.17 | 303.21 | 284.44 | 637.38 | 560.39 | 1,145.55 |
| f Finance Costs | 246.30 | 194.81 | 222.88 | 441.11 | 476.45 | 921.19 |
| g Depreciation and Amortisations | 227.87 | 225.00 | 226.27 | 452.87 | 450.84 | 898.30 |
| h Other Expenses | 2,073.13 | 4,902.40 | 1,670.99 | 6,975.53 | 3,142.30 | 6,779.73 |
| IV Total Expenses | 9,636.15 | 17,301.06 | 7,185.48 | 26,937.21 | 11,517.29 | 27,049.33 |
| V Profit/(Loss) before exceptional items and tax (III-IV) | 417.83 | 1,832.56 | (197.07) | 2,250.39 | (979.83) | (1,100.60) |
| VI Exceptional Items | - | - | - | - | - | - |
| VII Profit/(Loss) before tax (V-VI) | 417.83 | 1,832.56 | (197.07) | 2,250.39 | (979.83) | (1,100.60) |
| VIII Tax Expense | 224.55 | 246.71 | 0.03 | 471.26 | 0.03 | (3.36) |
| IX Profit/(Loss) for the Period (VII-VIII) | 193.28 | 1,585.85 | (197.10) | 1,779.13 | (979.86) | (1,097.24) |
| X Other Comprehensive Income | - | - | - | - | - | 14.08 |
| XI Total Comprehensive income for the Period (IX-X) | 193.28 | 1,585.85 | (197.10) | 1,779.13 | (979.86) | (1,083.16) |
| XII Earnings Per Equity Share (Face Value of Rs. 5/- each) | | | | | | |
| 1 Basic (in Rs.) | 0.28 | 2.27 | (0.30) | 2.54 | (1.51) | (1.62) |
| 2 Diluted (in Rs.) | 0.27 | 2.27 | (0.30) | 2.53 | (1.51) | (1.62) |

NOTES :-

- Unaudited financial results for the quarter/half year ended 30th September 2022 reviewed by the audit committee were taken on record at the board meeting held on 20th October, 2022.
- The company is engaged in the business of manufacturing of alcoholic beverages. There are no reportable segments other than alcoholic beverages, which singly or in the aggregate qualify for separate disclosure as per provision of the relevant Ind AS 108 "Operating Segments".
- Previous period figures have been regrouped and or reclassified, wherever necessary.
- Shareholders are requested to intimate change of address, if any.

Dated: 20.10.2022
Place: Bhopal



N K Sethi
Nakul K Sethi
Executive Director

Regd. Office:- 1-A, Zee Plaza, Anand Nagar, Sakinagar Enclave, Kamal Cinema Road, New Delhi (India)
Ph: +91-11-26169908, 26169712 Fax:- +91-11-26195897

SOM DISTILLERIES AND BREWERIES LIMITED

Unaudited Standalone Cash Flow Statement for the Half Year ended 30th September, 2022

(Rs. in Lacs)

| Particulars | Half year ended 30.09.2022 | Year ended 31.03.2022 |
|---|-------------------------------|--------------------------|
| Cash flow from operating activities | | |
| Profit before Tax | 2250.39 | (1100.60) |
| Adjustments for | | |
| Depreciation on continuing operations | 452.87 | 898.30 |
| Interest Expense | 441.11 | 921.19 |
| Profit on sale of Fixed Assets | 0.00 | (0.73) |
| Loss on sale of Fixed Assets | 0.00 | 50.82 |
| Operating profit before working capital changes | 3144.37 | 768.98 |
| Movements in working capital: | | |
| Decrease/(increase) in inventories | (415.18) | (424.07) |
| Decrease/(increase) in trade receivables | 1217.40 | 2132.39 |
| Decrease/(increase) in short term loans | (2226.50) | 2354.32 |
| Decrease/(increase) in other current assets | (1151.51) | 269.83 |
| Decrease/(increase) in other current tax (net) | (3.59) | 345.46 |
| Increase/(decrease) in trade payables | 800.40 | (2799.84) |
| Increase/(decrease) in other current financial liabilities | (1117.74) | (1756.02) |
| Increase/(decrease) in other current liabilities | 2327.91 | (311.81) |
| Increase/(decrease) in short term provisions | (0.70) | (29.97) |
| Cash generated from/(used in) operations | 2574.86 | 549.27 |
| Direct Taxes Paid (net of refunds) | (393.19) | (307.85) |
| Net Cash flow from/ (used in) operating activities (A) | 2181.68 | 241.42 |
| Cash flow from Investing activities | | |
| Purchase of fixed assets | (52.62) | (143.42) |
| Proceeds from sale of fixed assets | 0.00 | 14.46 |
| Decrease/(increase) in long term loans | - | 0.00 |
| Change Capital work in progress | (130.31) | |
| Decrease/(increase) in non current assets | (868.27) | 52.41 |
| Decrease/(increase) in long term financial assets | 3.47 | 50.75 |
| Net Cash flow from/ (used in) Investing activities (B) | (1047.73) | (25.80) |
| Cash flow from Financing activities | | |
| Borrowings | (993.28) | (1104.00) |
| Increase/(decrease) in other long term liabilities | (9.50) | 4.20 |
| Proceeds from right share issue | | 1749.67 |
| Proceeds from issue of share warrants | 680.00 | |
| Interest paid | (441.11) | (921.19) |
| Dividend paid | - | (10.88) |
| Dividend distribution tax | - | (62.64) |
| Net Cash flow from/ (used in) Financing activities (C) | (763.89) | (344.84) |
| Net increase/(decrease) in cash and cash equivalents (A+B+C) | 370.06 | (129.22) |
| Cash and cash equivalents at the beginning of the year | 706.45 | 835.67 |
| Cash and cash equivalents at the end of the year | 1076.51 | 706.45 |
| Compenents of cash and cash equivalents | | |
| Cash in hand | 1.97 | 12.18 |
| With Banks - in current account | 79.43 | 210.92 |
| With Banks - in deposit account | 995.10 | 483.35 |
| Total Cash and cash equivalents | 1076.51 | 706.45 |

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Dated: 20.10.2022
Place: Bhopal

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Nakul K Sethi
Executive Director

Independent Auditor's Review Report on the Quarterly unaudited Consolidated 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
Som Distilleries & Breweries Limited,

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **SOM DISTILLERIES & BREWERIES LIMITED** (the "Holding Company") and its subsidiaries (the holding company and its subsidiaries together referred to as "the group") for the quarter ended **30th September, 2022** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (the Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding company's management is responsible for the preparation of the statement in accordance with therecognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" 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 and in compliance with regulation 33 of the listing regulations. The statement has been approved by the holding company's board of directors. 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 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 Accountant of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing as issued by the ICAI and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

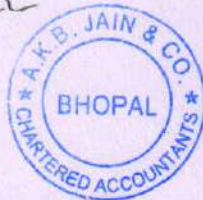
We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The statement includes the results of the holding company and its following wholly owned subsidiaries:
- (i) WOODPECKER DISTILLERIES & BREWERIES PRIVATE LIMITED
 - (ii) SOM DISTILLERIES AND BREWERIES ODISHA PRIVATE LIMITED
5. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of Companies Act, 2013, as amended , read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C

RAHUL DEWANI
(Partner)
M.No:435066



UDIN: 22435066BAMDJG4523

Place: Bhopal
Date: 20.10.2022

SOM DISTILLERIES & BREWERIES LIMITED
Corporate office- 23, Zone - II, M.P. Nagar, Bhopal - 462011 India.
Ph. 0755- 4271271, 4271369

Statement of Standalone/Consolidated Assets & Liabilities as at 30th September, 2022

(Rs. in Lacs)

| Particulars | Standalone | | Consolidated | |
|---|------------------|------------------|------------------|------------------|
| | As at | As at | As at | As at |
| | 30.09.2022 | 31.03.2022 | 30.09.2022 | 31.03.2022 |
| | Unaudited | Audited | Unaudited | Audited |
| ASSETS | | | | |
| (1) Non-current assets | | | | |
| (a) Property, plant and equipment | 19,381.86 | 19,770.39 | 39,743.94 | 40,522.79 |
| (b) Capital work-in-progress | 130.31 | - | 142.98 | - |
| (c) Other Intangible assets | 50.16 | 61.87 | 50.16 | 61.87 |
| (d) Intangible assets under development | - | - | - | - |
| (e) Investments | 7,601.00 | 7,601.00 | - | - |
| (f) Financial assets | | | | |
| (i) Loans | 7,191.92 | 7,191.92 | - | - |
| (ii) Other Financial Assets | 1,380.22 | 1,383.69 | 1,578.22 | 1,541.14 |
| (g) Other non current Assets | 1,659.71 | 791.45 | 3,402.97 | 969.54 |
| (2) Current assets | | | | |
| (a) Inventories | 4,885.73 | 4,470.55 | 8,448.53 | 8,451.84 |
| (b) Financial assets | | | | |
| (i) Trade receivables | 4,938.59 | 6,155.98 | 10,318.58 | 11,579.40 |
| (ii) Cash and cash equivalents | 1,076.51 | 706.45 | 1,318.33 | 948.83 |
| (iii) Loans | 2,226.50 | - | 726.81 | 143.90 |
| (c) Current tax assets(net) | 149.77 | 146.18 | 273.90 | 230.11 |
| (d) Other current assets | 4,678.87 | 3,527.37 | 6,360.03 | 5,489.81 |
| TOTAL ASSETS | 55,351.15 | 51,806.85 | 72,364.44 | 69,939.23 |
| EQUITY AND LIABILITIES | | | | |
| Equity | | | | |
| (a) Equity share capital | 3,499.34 | 3,499.34 | 3,499.34 | 3,499.34 |
| (b) Other equity | 30,045.11 | 27,585.98 | 29,528.63 | 25,457.93 |
| Liabilities | | | | |
| (1) Non-current liabilities | | | | |
| (a) Financial liabilities | | | | |
| (i) Borrowings | 6,186.11 | 7,179.39 | 9,567.46 | 11,119.15 |
| (ii) Other | 287.86 | 297.36 | 634.41 | 473.91 |
| (b) Deferred tax liabilities (Net) | 382.21 | 304.14 | 162.48 | 106.89 |
| (2) Current liabilities | | | | |
| (a) Financial liabilities | | | | |
| (i) Borrowings | 4,574.12 | 4,368.35 | 8,029.33 | 8,612.69 |
| (ii) Trade payables | 3,311.01 | 2,510.60 | 6,598.75 | 6,933.04 |
| (iii) Other financial liabilities | 4,313.44 | 5,431.18 | 11,292.88 | 12,620.88 |
| (b) Other current liabilities | 2,716.18 | 594.03 | 2,932.29 | 1,013.60 |
| (c) Provisions | 35.77 | 36.48 | 118.87 | 101.80 |
| TOTAL EQUITY AND LIABILITIES | 55,351.15 | 51,806.85 | 72,364.44 | 69,939.23 |

NOTES :-

1 Unaudited financial results for the quarter/half year ended 30th September 2022 reviewed by the audit committee were taken on record at the board meeting held on 20th October, 2022.

2

The company is engaged in the business of manufacturing of alcoholic beverages. There are no reportable segments other than alcoholic beverages, which singly or in the aggregate qualify for separate disclosure as per provision of the relevant Ind AS 108 "Operating Segments".

3 Previous period figures have been regrouped and or reclassified, wherever necessary.

4 Shareholders are requested to intimate change of address, if any.

Dated: 20.10.2022

Place: Bhopal

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[Handwritten Signature]
Naku K Sethi
Executive Director

Regd. Office:- 1-A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamla Cinema Road, New Delhi (India)

Ph: +91-11-26169909, 26169712 Fax:- +91-11-26195897

SOM DISTILLERIES AND BREWERIES LIMITED
Corporate office- 23, Zone - II, M.P. Nagar, Bhopal - 462011 India.
Ph. 0755- 4271271, 4271369

STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER/HALF YEAR ENDED
30th SEPTEMBER, 2022

| | | (Rs. In Lacs) | | | | | |
|------|---|------------------|--------------------------|--|----------------------|-----------------------|---------------------|
| | | Quarter ended | | | Year to date ended | | Year Ended |
| | | 3 Months ended | Preceding 3 Months ended | Corresp. 3 Months ended in the previous year | current period ended | previous period ended | Previous 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 |
| I | Revenue from operations (Incl State Excise Duties) | 26,776.81 | 43,768.05 | 13,371.11 | 70,544.86 | 23,269.00 | 65,380.61 |
| II | Other Income | 134.43 | 178.72 | 87.00 | 313.15 | 141.47 | 269.73 |
| III | Total Income (I+II) | 26,911.24 | 43,946.77 | 13,458.11 | 70,858.01 | 23,410.47 | 65,650.34 |
| | Expenses | | | | | | |
| a | Cost of Materials Consumed | 9,312.41 | 12,973.27 | 3,752.02 | 22,285.68 | 6,395.77 | 21,331.83 |
| b | Purchases of stock-in-trade | - | - | - | - | - | 257.62 |
| c | Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress | (602.60) | 1,473.66 | 496.35 | 871.06 | 436.27 | (851.81) |
| d | Excise Duty | 12,125.15 | 18,337.91 | 5,625.74 | 30,463.06 | 10,513.42 | 29,104.52 |
| e | Employee Benefits Expenses | 671.52 | 594.91 | 521.45 | 1,256.43 | 1,037.74 | 2,169.85 |
| f | Finance Costs | 404.48 | 352.41 | 377.45 | 756.89 | 777.47 | 1,535.45 |
| g | Depreciation and Amortisations | 429.43 | 424.14 | 422.92 | 853.57 | 842.27 | 1,677.77 |
| h | Other Expenses | 3,543.89 | 6,987.95 | 2,509.83 | 10,531.84 | 4,917.77 | 11,679.38 |
| IV | Total Expenses | 25,884.28 | 41,134.25 | 13,707.76 | 67,018.53 | 24,920.73 | 66,904.61 |
| V | Profit/(Loss) before exceptional items and tax (III-IV) | 1,026.96 | 2,812.52 | (249.65) | 3,839.48 | (1,510.26) | (1,254.27) |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | Profit/(Loss) before tax (V-VI) | 1,026.96 | 2,812.52 | (249.65) | 3,839.48 | (1,510.26) | (1,254.27) |
| VIII | Tax Expense | 202.07 | 246.71 | 0.03 | 448.78 | 0.03 | (270.27) |
| IX | Profit/(Loss) for the Period (VII-VIII) | 824.89 | 2,565.81 | (249.68) | 3,390.70 | (1,510.28) | (984.00) |
| X | Other Comprehensive Income | - | - | - | - | - | 11.02 |
| XI | Total Comprehensive income for the Period (IX-X) | 824.89 | 2,565.81 | (249.68) | 3,390.70 | (1,510.28) | (972.98) |
| XII | Earnings Per Equity Share (Face Value of Rs. 5/- each) | | | | | | |
| 1 | Basic (in Rs.) | 1.18 | 3.67 | (0.38) | 4.84 | (2.32) | (1.45) |
| 2 | Diluted (in Rs.) | 1.17 | 3.67 | (0.38) | 4.82 | (2.32) | (1.45) |

NOTES :-

- 1 Unaudited financial results for the quarter/half year ended 30th September 2022 reviewed by the audit committee were taken on record at the board meeting held on 20th October, 2022.
- 2 The company is engaged in the business of manufacturing of alcoholic beverages. There are no reportable segments other than alcoholic beverages, which singly or in the aggregate qualify for separate disclosure as per provision of the relevant Ind AS 108 "Operating Segments".
- 3 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 4 Shareholders are requested to intimate change of address, if any.

Dated: 20.10.2022
Place: Bhopal



(Signature)
Nakul K Sethi
Executive Director

Regd. Office:- 1-A, Zee Plaza, Arjun Nagar, Ring Road, Ring Enclave, Kamal Cinema Road, New Delhi (India)
Ph: +91-11-26169909, 26169712 Fax:- +91-11-26165897

SOM DISTILLERIES AND BREWERIES LIMITED

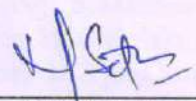
Unaudited Consolidated Cash Flow Statement for the Half Year ended 30th September, 2022

(Rs. in Lacs)

| Particulars | Half year ended 30.09.2022 | Year ended 31.03.2022 |
|---|-------------------------------|--------------------------|
| Cash flow from operating activities | | |
| Profit before Tax | 3839.48 | (1254.27) |
| Adjustments for | | |
| Depreciation on continuing operations | 853.57 | 1677.77 |
| Interest Expense | 756.89 | 1535.45 |
| Profit on sale of Fixed Assets | 0.00 | (0.73) |
| Loss on sale of Fixed Assets | 0.00 | 50.82 |
| Operating profit before working capital changes | 5449.94 | 2009.04 |
| Movements in working capital: | | |
| Decrease/(increase) in inventories | 3.31 | (1607.64) |
| Decrease/(increase) in trade receivables | 1260.82 | 1570.32 |
| Decrease/(increase) in short term loans | (582.91) | 3137.11 |
| Decrease/(increase) in other current tax assets(net) | (43.79) | 320.60 |
| Decrease/(increase) in other current assets | (870.21) | (699.12) |
| Increase/(decrease) in trade payables | (334.29) | (1997.42) |
| Increase/(decrease) in other current financial liabilities | (1328.00) | (1767.66) |
| Increase/(decrease) in other current liabilities | 1335.33 | 955.92 |
| Increase/(decrease) in short term provisions | 17.07 | (585.35) |
| Cash generated from/(used in) operations | 4907.27 | 1335.80 |
| Direct Taxes Paid (net of refunds) | (393.19) | (307.85) |
| Net Cash flow from/ (used in) operating activities (A) | 4514.09 | 1027.95 |
| Cash flow from Investing activities | | |
| Purchase of fixed assets | (63.02) | (680.49) |
| Change Capital work in progress | (142.98) | |
| Proceeds from sale of fixed assets | 0.00 | 14.46 |
| Increase/(decrease) in non current assets | (2433.43) | (5.94) |
| Decrease/(increase) in long term loans | 0.00 | 0.00 |
| Decrease/(increase) in long term financial assets | (37.08) | 69.52 |
| Net Cash flow from/ (used in) Investing activities (B) | (2676.51) | (602.45) |
| Cash flow from Financing activities | | |
| Borrowings | (1551.69) | (1191.91) |
| Increase/(decrease) in other long term liabilities | 160.50 | 127.75 |
| Proceeds from right share issue | | 1749.67 |
| Proceeds from issue of share warrants | 680.00 | |
| Interest paid | (756.89) | (1535.45) |
| Dividend paid | - | (10.88) |
| Dividend distribution tax | - | (62.64) |
| Net Cash flow from/ (used in) Financing activities (C) | (1468.08) | (923.46) |
| Net increase/(decrease) in cash and cash equivalents (A+B+C) | 369.50 | (497.96) |
| Cash and cash equivalents at the beginning of the year | 948.83 | 1446.79 |
| Cash and cash equivalents at the end of the year | 1318.33 | 948.83 |
| Components of cash and cash equivalents | | |
| Cash in hand | 47.88 | 40.48 |
| With Banks - in current account | 87.37 | 237.02 |
| With Banks - in deposit account | 1183.08 | 671.33 |
| Total Cash and cash equivalents | 1318.33 | 948.83 |

Dated: 20.10.2022
Place: Bhopal




 Naku K Sethi
 Executive Director