



SEC/BM/SE/ /2024-25

November 8, 2024

To,
CORPORATE COMPLIANCE CELL
BSE LIMITED
PHEROZA JEEJEEBHOY TOWERS,
DALAL STREET,
Mumbai-1.
Scrip Code: 505807

Dear Sir/Madam,

REF.: Script Code. : BSE – 505807

Sub.: Submission of unaudited Standalone & Consolidated Financial Results for Quarter ended on September 30, 2024 U/R 33(3) LODR, 2015.

With Reference to the captioned Subject matter & in Compliance with Regulation 33(3) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, enclosed herewith unaudited Standalone & Consolidated Financial Results along with Auditor's Limited Review Report for the Quarter and half year ended September 30, 2024.

These results were taken on record by the Board of Directors at their meeting held on November 8, 2024.

Kindly, take the same on your record.

Thanking You,

Yours faithfully,
For, ROLCON ENGINEERING CO. LTD.,

(Birva Patel)
Company Secretary & Compliance officer
M.No.: A42185

Encl.: a/a.



ISO : 9001 : 2015
Certi No. 04 100 067292

Regd. Office :
Anand-Sojitra Road,
Vallabh Vidyanagar - 388 120,
Anand, Gujarat, India.

CIN : L29259GJ1961PLC001439,
Phone : 02692-230766/230866,
Web:- www.rolconengineering.com
Email:- rolcon@rolconengineering.com



H T A & Associates
Chartered Accountants

Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of Rolcon Engineering Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
ROLCON ENGINEERING COMPANY LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Rolcon Engineering Company Limited** ('the company') for the quarter and three month ended on **September 30, 2024** (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 modified by Circular No.CIR/CFD/FAC/62/2016 dated July , 2016.

This Statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on November 08, 2024 and prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

We conducted our review 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 results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above and based on the consideration of report of the other auditor and management certified accounts, nothing has comes to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the applicable accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Rajkot
Date : November 08, 2024
UDIN : 24106249BKAEQD3483



For, H T A And Associates
Chartered Accountants
FRN. 120457W

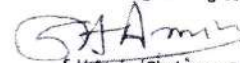
Hiren C. Thakker
Partner
Membership No. 106249

ROLCON ENGINEERING COMPANY LIMITED CIN : L29259GJ1961PLC001439 Reg. Office Address: Anand Sojitra Road, Vallabh Vidyanagar - 388120, Gujarat-India. Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2024						
Sr. No	Particulars	(INR in Lakhs Except EPS)				
		Standalone				
		Quarter Ended		Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income					
	(a) Revenue from operations	1,448.09	1,692.60	1,464.07	3,140.69	2,589.86
	(b) Other Income	17.73	16.62	23.46	34.35	53.81
	Total Income	1,465.82	1,709.22	1,487.53	3,175.04	2,643.67
2	Expenses					
	(a) Cost of materials consumed	547.57	698.31	676.28	1,245.88	1,217.92
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	38.85	103.90	38.47	142.75	(17.80)
	(c) Employee benefits expense	207.93	199.22	186.88	407.15	362.20
	(d) Finance Costs	2.10	4.07	1.01	6.17	2.64
	(e) Depreciation and amortization expense	34.94	30.86	30.21	65.80	54.42
	(f) Other Expenditure	435.53	484.96	467.59	920.49	875.48
	Total Expenses	1,266.92	1,521.32	1,400.44	2,788.24	2,494.86
3	Profit before Exceptional Items & tax (1-2)	198.90	187.90	87.09	386.80	148.81
4	Add/Less: Exceptional Items					
5	Profit before Tax (3 + 4)	198.90	187.90	87.09	386.80	148.81
6	Tax Expense :					
	Current Tax	37.84	86.85	18.41	124.69	33.73
	Adjustment of tax relating to earlier periods					
	Deferred tax	(2.05)	(1.57)	2.01	(3.62)	13.15
7	Net Profit for the period after Tax (5 - 6)	163.11	102.62	66.67	265.73	101.93
8	Other Comprehensive Income (Net of tax)					
	Items will not be classified to Profit & Loss:					
	i) Remeasurements of the defined benefit plans					
	ii) Fair value changes on investments	21.91	27.42	7.79	49.33	22.22
	Income tax relating to items that will be reclassified to profit or loss					
	i) Fair value changes on investments	(5.52)	(6.90)	(0.62)	(12.42)	3.39
9	Total Comprehensive Income for the period (Net of Tax) (7+8)	179.50	123.14	73.84	302.64	127.54
10	Paid up Equity Share Capital (Face value of Rs.10/- Each)	75.60	75.60	75.60	75.60	75.60
11	Other Equity / Reserve & Surplus					
12	Earning Per Share:					
i	Basic & Diluted EPS before Extraordinary Item	21.58	13.57	8.82	35.15	13.48
ii	Basic & Diluted EPS after Extraordinary Item	21.58	13.57	8.82	35.15	13.48

Notes :

- The above financial results for quarter and half year ended on September 30, 2024 have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on November 08, 2024. The statutory Auditor have expressed an unmodified opinion in thier report and same Audit Report has been filed with stock exchange and also available at Company's Website : www.rolconengineering.com
- This statement has been prepared in accordance with the Companies (Ind -Accounting Standered) Rule, 2015 (Ind As) Prscribed under section 133 of the companies Act, 2013 and other Recognised accounting Practices and policies to the Extent applicable.
- The company is engaged in the business of manufacturing of "Engineering Goods", which is the only "Operating Segment" as per Ind AS 108. Accordingly, no separate segement information has been provided.
- There was no exceptional/extraordinary item during the quarter/ half year ended September 30, 2024.
- The Figures of the previous quarter/ half year/ year have been regrouped / reclassified wherever necessary.
- Statement of Assest & Liability (Standalone) is attached as **Annexure - I**
- Cash flow (Standalone) is attached with this result as **Annexure - II**

For and on behalf of
Rolcon Engineering Company Limited


S H Amin (Chairman & WTD)
(DIN:00494016)

Place : Vallabh Vidyanagar
Date : November 08, 2024



ROLCON ENGINEERING COMPANY LIMITED
STATEMENT OF ASSET & LIABILITY (STANDALONE)

(INR In Lakhs)

PARTICULARS		As At September 30, 2024	As At September 30, 2023
		Unaudited	Unaudited
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	697.29	631.72
	(b) Intangible assets under development	1.40	1.40
	(c) Financial Assets		
	(i) Investments	502.46	363.59
	(ii) Other Financial Assets	17.42	17.42
	(d) Deferred tax assets (Net)	0.00	56.79
	Sub-total-Non-Current Assets	1218.57	1070.92
2	Current Assets		
	(a) Inventories	538.63	435.47
	(b) Financial Assets		
	(i) Trade Receivables	1312.83	832.11
	(ii) Cash & Cash Equivalents	143.20	190.40
	(iii) Bank balances other than above	681.69	497.09
	(iv) Loans	5.39	0.60
	(v) Other Financial Assets	36.56	22.60
	(c) Other Current Assets	4.15	81.85
	Sub-total-Current Assets	2722.45	2060.12
	TOTAL-ASSETS	3941.02	3131.04
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	75.60	75.60
	(b) Other Equity	2321.97	1923.19
	Sub-Total-Equity	2397.57	1998.79
	Liabilities		
2	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	12.73	19.89
	(b) Provisions	0.00	0.00
	(c) Deferred Tax Liabilities (Net)	3.84	12.41
	Sub-Total-Non-Current Liabilities	16.57	32.30
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	114.63	0.79
	(ii) Trade Payables		
	a. Total Outstanding Due of Micro and Small Enterprises	466.72	385.76
	b. Total Outstanding Due of Other than Micro and Small Enterprises	701.37	502.98
	(ii) Other Financial Liabilities	53.08	40.54
	(b) Other Current Liabilities	172.74	150.70
	(c) Provisions	18.34	19.18
	Sub-Total - Current Liabilities	1526.88	1099.95
	TOTAL - EQUITY AND LIABILITIES	3941.02	3131.04



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ROLCON ENGINEERING COMPANY LIMITED		
CASH FLOW STATEMENT (STANDALONE)		
PARTICULARS	(INR in Lakhs)	
	Period ended September 30,	
	2024	2023
	Unaudited	Unaudited
(A) CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax and extraordinary items	386.80	148.81
Adjustments for :		
Depreciation	65.80	54.42
Expected Credit Loss	31.82	2.33
Interest expenses	2.27	1.01
Interest income	(25.11)	(18.58)
Dividend Income	(0.01)	(0.01)
Profit on Sale of Property, Plant and equipments	-	(7.23)
Profit on Sale of Mutual Fund	-	(0.15)
Operating profit before working capital changes	461.57	180.60
Adjustments for (increase) / decrease in operating assets		
Adjustments for Working Capital changes:		
Inventories	121.21	(31.33)
Trade Receivables	(313.26)	(85.70)
Loans	(0.61)	0.30
Other current assets and Other financial assets	9.60	4.30
Adjustments for increase / (decrease) in operating liabilities		
Trade Payables	75.63	170.48
Short term Provision	6.11	6.39
Other current liabilities	(151.94)	(27.91)
Long term Provision	-	-
Cash generated from operations	208.31	217.13
Direct taxes paid	(131.90)	(47.59)
Net cash from operating activities (A)	76.41	169.54
(B) CASH FLOW FROM INVESTING ACTIVITIES :		
Acquisition of Property, Plant and Equipments	(95.63)	(117.04)
Proceeds from sale of Property, Plant and Equipments	-	9.51
Investment in Instrument	(22.65)	(21.90)
Interest Received	19.29	3.89
Dividend Received	0.01	0.01
Net cash from / (used) in investing activities (B)	(98.98)	(125.53)
(C) CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds/(Repayment) of Short term borrowings	54.07	2.09
Interest paid	(2.27)	(1.01)
Dividend Paid	-	-
Net Cash from / (used) in financing activities (C)	51.80	1.08
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	29.23	45.09
Cash and cash equivalent at beginning of the year		
the components being :		
Cash on hand	0.27	0.31
deposit accounts	795.39	642.08
	795.66	642.39
Cash and cash equivalents at end of the year		
the components being :		
Cash on hand	1.28	0.21
deposit accounts	823.61	687.27
	824.89	687.48
Net Increase / (Decrease) as disclosed above	29.23	45.09



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Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results of Rolcon Engineering Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
ROLCON ENGINEERING COMPANY LIMITED

We have reviewed the accompanying consolidated statement of financial results of **ROLCON ENGINEERING COMPANY LIMITED** ("the Holding Company") and its Associates for the quarter ended **September 30, 2024** ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

These consolidated quarterly financial results as well as year to date financial results have been prepared on the basis of the financial statements as per Ind AS which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company in its Board meeting dated 8th November, 2024. Our responsibility is to express a conclusion on these financial results based on our review of such consolidated financial statements as per Ind AS which have been prepared in accordance with the recognition and measurement principles laid down in Ind AS under Section 133 of the Companies Act, 2013 read with relevant rules issued there under ('Ind AS'); or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

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 Listing Regulations, to the extent applicable.

The statement includes the results of the following entities:

Name of the entity	Relationship
Sudeep Rub-Chem Private Limited	Associate enterprise

Based on our review conducted and procedures performed as stated in paragraph above and based on the consideration referred to in paragraph below, 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.





H T A & Associates
Chartered Accountants

Other Matters

- a) We did not audit the quarterly financial results of an Associates included, whose financial statements reflect total Profit for the Period of ₹ 16.69 Lakhs and total Other Comprehensive Income of ₹ 3.26 Lakhs for the three months ended on that date, as considered in the consolidated Ind AS financial statements. These financial statements have been audited by other auditors whose report have been furnished to us by the Management and our opinion on the consolidated Ind AS financial results, in so far as it related to the amounts and disclosures included in respect of this associates, is based solely on the report of the other auditors.
- b) Our opinion on the consolidated quarterly financial results of an Associates above, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors and the financial statements / financial information certified by the Management.
- c) Our conclusion on the consolidated financial results and our report in terms of the Listing Regulations are based solely on this interim financial results/financial information of the subsidiaries as certified by the management of the Holding Company. According to the information and explanations given to us by the management of the Holding Company, this interim financial results/financial information are not material to the Group.

Our conclusion on the consolidated financial results is not modified in respect of the above matters.

Place : Rajkot
Date : November 08, 2024
UDIN : 24106249BKAEQC1321



For, H T A And Associates
Chartered Accountants
FRN. 120457W

Hiren C. Thakker
Partner
Membership No. 106249

ROLCON ENGINEERING COMPANY LIMITED CIN : L29259GJ1961PLC001439 Reg. Office Address: Anand Sojitra Road, Vallabh Vidyanagar - 388120, Gujarat-India. Statement of Consolidated unaudited Financial Results for the Quarter and half year ended on September 30, 2024						
Sr. No	Particulars	(INR in Lakhs Except EPS)				
		Consolidated				
		Quarter Ended		Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income					Audited
	(a) Revenue from operations	1448.09	1692.60	1464.07	3140.69	5149.88
	(b) Other Income	17.73	16.62	23.46	34.35	53.81
	Total Income	1465.82	1709.22	1487.53	3175.04	306.56
2	Expenses					5456.44
	(a) Cost of materials consumed	547.57	698.31	676.28	1245.88	1217.92
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	38.85	103.90	38.47	142.75	(17.80)
	(c) Employee benefits expense	207.93	199.22	186.88	407.15	362.20
	(d) Finance Costs	2.10	4.07	1.01	6.17	2.64
	(e) Depreciation and amortization expense	34.94	30.86	30.21	65.80	54.42
	(f) Other Expenditure	435.53	484.96	467.59	920.49	875.48
	Total Expenses	1266.92	1521.32	1400.44	2788.24	2494.86
3	Share of Profit/(Loss) of Associates	6.58	1.49	3.18	8.07	2.99
4	Profit before Exceptional Items & tax (1-2)	205.48	189.39	90.27	394.87	151.80
5	Add/Less: Exceptional Items	0.00	0.00	0.00	0.00	0.00
6	Profit before Tax (3 + 4)	205.48	189.39	90.27	394.87	151.80
7	Tax Expense :					532.71
	Current Tax	37.84	86.85	18.41	124.69	33.73
	Adjustment of tax relating to earlier periods	0.00	0.00	0.00	0.00	0.00
	Deferred tax	(2.05)	(1.57)	2.01	(3.62)	13.15
8	Net Profit for the period after Tax (5 - 6)	169.69	104.11	69.85	273.80	104.92
9	Other Comprehensive Income (Net of tax)					290.88
	Items will not be classified to Profit & Loss:					
	i) Remeasurements Gain/ (Loss) of the defined benefit plans	0.00	0.00	0.00	0.00	0.00
	ii) Fair value changes on investments	21.91	27.42	7.79	49.33	22.22
	iii) Fair value changes on investments of Associates Company	0.77	0.81	0.53	1.58	0.92
	Income tax relating to items that will be reclassified to profit or loss					2.24
	i) Fair value changes on investments	(5.52)	(6.90)	(0.62)	(12.42)	3.39
10	Total Comprehensive Income for the period (Net of Tax) (7+8)	186.85	125.44	77.55	312.29	131.45
11	Paid up Equity Share Capital (Face value of Rs.10/- Each)	75.60	75.60	75.60	75.60	75.60
12	Other Equity / Reserve & Surplus	-	-	-	-	-
13	Earning Per Share:					2040.58
i	Basic & Diluted EPS before Extraordinary Item	22.45	13.77	9.24	36.22	13.88
ii	Basic & Diluted EPS after Extraordinary Item	22.45	13.77	9.24	36.22	13.88

Notes :

- The above financial results for quarter and half year ended on September 30, 2024 have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on November 08, 2024. The statutory Auditor have expressed an unmodified opinion in thier report and same Audit Report has been filed with stock exchange and also available at Company's Website : www.rolconengineering.com
- This statement has been prepared in accordance with the Companies (Ind -Accounting Standered) Rule, 2015 (Ind As) Prscribed under section 133 of the companies Act, 2013 and other Recognised accounting Practices and policies to the Extent applicable.
- The company is engaged in the business of manufacturing of "Engineering Goods", which is the only "Operating Segment" as per Ind AS 108. Accordingly, no separate segement information has been provided.
- There was no exceptional/extraordinary item during the quarter/ half year ended September 30, 2024.
- The Figures of the previous quarter/ half year/ year have been regrouped / reclassified wherever necessary.
- Statement of Asset & Liability (Consolidated) is attached as **Annexure - III**
- Cash flow (Consolidated) is attached with this result as **Annexure - IV**

Place : Vallabh Vidyanagar
Date : November 08, 2024

For and on behalf of
Rolcon Engineering Company Limited

S. H. Amin (Chairman & WTD)
(DIN:00494016)



Annexure-III

ROLCON ENGINEERING COMPANY LIMITED			
STATEMENT OF ASSEST & LIABILITY (CONSOLIDATED)			
(Amt. In Lakhs)			
PARTICULARS		As At September 30, 2024 Unaudited	As At September 30, 2023 Unaudited
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	697.29	631.72
	(b) Intangible assets under development	1.40	1.40
	(c) Financial Assets		
	(i) Investments	512.11	367.50
	(ii) Other Financial Assets	17.42	17.42
	(d) Deferred tax assets (Net)	0.00	56.79
	Sub-total-Non-Current Assets	1228.22	1074.83
2	Current Assets		
	(a) Inventories	538.63	435.47
	(b) Financial Assets		
	(i) Investments		
	(i) Trade Receivables	1312.83	832.11
	(ii) Cash & Cash Equivalents	143.20	190.40
	(iii) Bank balances other than above	681.69	497.09
	(iv) Loans	5.39	0.60
	(v) Other Financial Assets	36.56	22.60
	(c) Other Current Assets	4.15	81.85
	Sub-total-Current Assets	2722.45	2060.12
	TOTAL-ASSETS	3950.67	3134.95
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	75.60	75.60
	(b) Other Equity	2331.62	1927.10
	Sub-Total-Equity	2407.22	2002.70
	Liabilities		
2	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	12.73	19.89
	(b) Provisions	0.00	0.00
	(c) Deferred Tax Liabilities (Net)	3.84	12.41
	Sub-Total-Non-Current Liabilities	16.57	32.30
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	114.63	0.79
	(ii) Trade Payables		
	a. Total Outstanding Due of Micro and Small Enterprises	466.72	385.76
	b. Total Outstanding Due of Other than Micro and Small Enterprises	701.37	502.98
	(ii) Other Financial Liabilities	53.08	40.54
	(b) Other Current Liabilities	172.74	150.70
	(c) Provisions	18.34	19.18
	(d) Current Tax Liabilities(Net)		
	Sub-Total - Current Liabilities	1526.88	1099.95
	TOTAL - EQUITY AND LIABILITIES	3950.67	3134.95



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ROLCON ENGINEERING COMPANY LIMITED		
CASH FLOW STATEMENT (CONSOLIDATED)		
PARTICULARS	(Amt. in Lakhs)	
	Period ended September 30,	
	2024	2023
	Unaudited	Unaudited
(A) CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax and extraordinary items	394.87	151.80
Adjustments for :		
Depreciation	65.80	54.42
Expected Credit Loss	31.82	2.33
Interest expenses	2.27	1.01
Interest income	(25.11)	(18.58)
Dividend Income	(0.01)	(0.01)
Profit on Sale of Property, plant and equipments	-	(7.23)
Profit on Sale of Mutual Fund	-	(0.15)
Operating profit before working capital changes	469.64	183.59
Adjustments for (increase) / decrease in operating assets		
Adjustments for Working Capital changes:		
Inventories	121.21	(31.33)
Trade Receivables	(313.26)	(85.70)
Loans	(0.61)	0.30
Other current assets and Other financial assets	9.60	4.30
Adjustments for increase / (decrease) in operating liabilities		
Trade Payables	75.63	170.48
Short term Provision	6.11	6.39
Other current liabilities	(151.94)	(27.91)
Long term Provision	-	-
Cash generated from operations	216.38	220.12
Direct taxes paid	(131.90)	(47.59)
Net cash from operating activities (A)	84.48	172.53
(B) CASH FLOW FROM INVESTING ACTIVITIES :		
Acquisition of Property, Plant & Equipments	(95.63)	(117.04)
Proceeds from sale of Property, Plant & Equipments	-	9.51
Investment in Instrument	(30.72)	(24.89)
Interest Received	19.29	3.89
Dividend Received	0.01	0.01
Net cash from / (used) in investing activities (B)	(107.05)	(128.52)
(C) CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds/(Repayment) of Short term borrowings	54.07	2.09
Interest paid	(2.27)	(1.01)
Dividend Paid	-	-
Corporate Dividend Tax Paid	-	-
Net Cash from / (used) in financing activities (C)	51.80	1.08
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	29.23	45.09
Cash and cash equivalent at beginning of the year		
the components being :		
Cash on hand	0.27	0.31
deposit accounts	795.39	642.08
	795.66	642.39
Cash and cash equivalents at end of the year		
the components being :		
Cash on hand	1.28	0.21
deposit accounts	823.61	687.27
	824.89	687.48
Net Increase / (Decrease) as disclosed above	29.23	45.09



V.V. NAGAR
 10/10/2024
 10/10/2024