

Independent Auditor's Review Report on Unaudited standalone Quarterly and Year to date Financial Results of Jaykay Enterprises Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

To,
The Board of Directors of
Jaykay Enterprises Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Jaykay Enterprises Limited** (the Company) for the quarter ended September 30, 2023, and year to date from April 01, 2023 to September 30, 2023(the Statement), being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013('the Act') read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statements based on our review.
3. 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 specified under section 143(10) of the Act 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the Ind AS34, prescribed under section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : Kanpur
Date: 07-11-2023

For P. L. Tandon & Co.
Chartered Accountants
Registration Number 000186C

P.P.SINGH
(PARTNER)

Membership No. 072754

UDIN : **23072754BGWEHT2303**



Jaykay Enterprises Limited

CIN : L55101UP1961PLC001187
(Regd. Office : Kamla Tower, Kanpur 208 001)

Ph.No.+91 512 2371478-81 Fax : +91 512 2332865 website www.jaykayenterprises.com
E-mail : cs@jaykayenterprises.com

JKE™

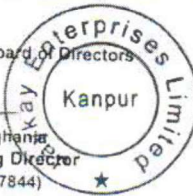
Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2023

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		9/30/2023	6/30/2023	9/30/2022	9/30/2023	9/30/2022	31-03-2023
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1.	Income from Operations						
	i. Operating Income	29.70	29.70	-	59.40	-	29.70
	ii. Other Income	385.21	114.69	119.14	499.90	199.27	1,262.74
	Total Revenue	414.91	144.39	119.14	559.30	199.27	1,292.44
2.	Expenses :						
	i. Cost of Construction and Development Expenses	-	-	-	-	-	7.82
	ii. Changes in Inventories of Finished Goods, Stock-in-Trade and Work in Progress	-	-	-	-	-	(7.82)
	iii. Employee benefits expenses	29.50	33.75	29.04	63.25	54.66	123.18
	iv. Rent Paid	14.16	13.92	-	28.08	-	48.23
	v. Establishment Expenses	9.63	8.55	8.54	18.18	18.95	39.66
	vi. Depreciation	15.25	15.24	5.27	30.49	10.42	25.64
	vii. Legal Expenses	28.33	1.79	37.25	30.12	57.15	69.07
	viii. Other Expenses	69.33	49.70	53.40	119.03	105.00	205.33
	Total Expenses	166.20	122.95	133.50	289.15	246.18	511.11
3.	Profit/(Loss) before Exceptional and Extraordinary Items	248.71	21.44	(14.36)	270.15	(46.91)	781.33
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit/(Loss) before Extraordinary Items and Tax	248.71	21.44	(14.36)	270.15	(46.91)	781.33
6.	Extraordinary Items	-	-	-	-	-	-
7.	Profit/(Loss) before Tax	248.71	21.44	(14.36)	270.15	(46.91)	781.33
8.	Tax Expense	-	-	-	-	-	-
	- Tax Adjustment of earlier years	-	-	-	-	-	2.59
9.	Net Profit/(Loss) for the period	248.71	21.44	(14.36)	270.15	(46.91)	778.74
10.	Other Comprehensive Income	(263.25)	(294.45)	785.80	(557.70)	623.64	1,299.94
11.	Total Comprehensive Income	(14.54)	(273.01)	771.44	(287.55)	576.73	2,078.68
12.	Paid-up Equity Share Capital	584.58	584.58	475.92	584.58	524.68	524.68
	Face Value of ₹1/- Per Share						
13.	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	10,382.11
14.	Earning per Equity share of ₹1/- each						
	Basic Per Share before Other Comprehensive Income	0.43	0.04	(0.16)	0.46	1.98	1.58
	Diluted Per Share before Other Comprehensive Income	0.43	0.04	(0.14)	0.46	1.78	1.44

Place: New Delhi
Dated: November 7th, 2023



For and on behalf of Board of Directors
Abhishek Singhania
Abhishek Singhania
Chairman and Managing Director
(DIN No. 00087844)





Jaykay Enterprises Limited

CIN : L55101UP1961PLC001187
(Regd Office Kamla Tower, Kanpur 208 001)

JKE

Statement of Assets and Liabilities as at 30th September, 2023

Sl. No.	Particulars	in ₹ Lacs	
		As at 9/30/2023	As at 3/31/2023
I.	ASSETS		
	(1). Non-Current Assets		
	(a) Property, Plant and Equipment	675.53	703.42
	(b) Investment Property	512.01	514.50
	(c) Financial Assets		
	i). Investments	1,743.89	1,742.65
	ii). Other Financial Assets	556.30	683.00
		3,487.73	3,643.57
	(2). Current Assets		
	(a). Inventories	33.52	33.52
	(b). Financial Assts		
	i). Investments	2,463.73	3,219.44
	ii). Cash and Cash Equivalents	46.71	132.90
	iii). Bank Balances	238.83	2,891.00
	iv). Loans	6,095.50	1,718.00
	v). Other Financial Assets	1,352.64	524.31
	(c). Current Tax Assets	107.78	74.21
	(d). Other Current Assets	30.41	43.17
		11,269.12	8,636.55
	TOTAL ASSETS	14,756.85	12,280.12
II.	EQUITY AND LIABILITIES		
	(1). Equity		
	(a). Share Capital	584.58	524.68
	(b). Fully Convertible Warrants	-	973.27
	(c). Other Equity	13,740.21	10,382.11
		14,324.79	11,880.06
	(2). Non Current Liabilities		
	(a). Long Term Provisions	2.45	2.61
		2.45	2.61
	(3). Current Liabilities		
	(a). Financial Liabilities		
	i). Trade Payables	7.83	8.43
	ii). Other Financial Liabilities	89.55	82.80
	(b). Other Current Liabilities	332.11	305.98
	(c). Provisions	0.12	0.24
		429.61	397.45
	TOTAL EQUITY AND LIABILITIES	14,756.85	12,280.12

NOTES :

- The above un-audited standalone Financial Results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 7th November, 2023.
- The figures of previous period / year have been re-grouped, wherever necessary
- Income Tax liability if any, shall be accounted for at the year end



Place: New Delhi

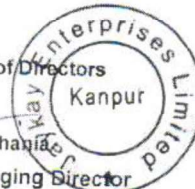
Dated: November 7th, 2023

For and on behalf of Board of Directors

Abhishek Singhania

Chairman and Managing Director

(DIN No. 00087844)





Jaykay Enterprises Limited

JKE

CIN : L55101UP1961PLC001187

(Regd. Office : Kamla Tower, Kanpur 208 001)

Ph.No.+91 512 2371478-81 * Fax : +91 512 2399854 website www.jaykayenterprises.com

E-mail : cs@jaykayenterprises.com

Cash Flow Statement for the Half Year ended 30th September, 2023

Particulars	in ₹ Lacs	
	As at 30th September 2023	As at 30th September 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax as per Profit & Loss Account	270.15	-40.42
Adjusted for:-		
Depreciation	30.49	10.43
Interest Received	-279.82	-141.83
Dividend Income	-17.41	-23.61
Loss on Assets Written off	0.00	-
Gain on Sale of Investments	-165.42	-
Provisions/Balances Written off		0.00
Operating Profit/(Loss) before Working Capital Changes	-432.16	-155.01
	-162.01	-195.43
Adjusted for		
(Increase)/Decrease in Trade Receivables & Other Advances	-815.57	-
Increase/(Decrease) in Trade Payables & Other Liabilities	31.99	-30.40
Increase/(Decrease) in Inventories, Financial and other assets		-118.10
Cash used in Operations	-783.58	-148.50
Refund /(Income Tax Payment)	-945.59	-343.93
Net Cash Used in Operating Activities	-33.57	-19.57
	-979.16	-363.50
B. CASH FLOW FROM INVESTING ACTIVITIES		
Movement of Fixed Deposits (Net)	2778.87	726.50
Acquisition of Fixed Assets	-0.10	-3.50
Increase in Loans and advances given	-5277.50	-933.00
Investment in JK Defence	-0.50	-
Investment in JK Digital	-0.50	-
Sale of Investments	175.67	-921.00
Interest Income	279.82	141.83
Dividend Income	17.41	23.61
Net Cash Used in Investing Activities	-2026.83	-965.56
C. CASH FLOW USED IN FINANCING ACTIVITIES		
Increase in Equity Capital	59.89	48.76
Increase in Share Premium A/c	3833.17	438.85
Increase/(Decrease) in Share Warrants A/c	-973.27	851.36
Net Cash From Financing Activities	2919.80	1,338.97
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	-86.19	9.91
Opening Balance of Cash and Cash Equivalents	132.90	285.09
Closing Balance of Cash and Cash Equivalents	46.71	295.00



Place: New Delhi
Dated: November 7th, 2023

For and on behalf of the Board of Directors

ABHISHEK SINGHANIA
Chairman and Managing Director
(DIN: 00087844)



Independent Auditor's Review Report On consolidated unaudited Quarterly and Year to date Financial Results of the JAYKAY ENTERPRISES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

To
**The Board of Directors of
Jaykay Enterprises Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jaykay Enterprises Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net loss after tax of its associates, for the quarter ended September 30, 2023, and year to date from April 01, 2023 to September 30, 2023 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,(as amended) including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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(the Act), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review 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. 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 specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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

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

SI No.	Name of the entity	Relationship
1	Jaykay Enterprises Limited	Parent Company
2	Neumesh Labs Private Limited	Subsidiary Company
3	SilverGrey Engineers-Partnership Firm	Subsidiary Partnership Firm
4	Nebula3D Services Private Limited	Associate Company
5	J K Digital and Advance System Private Limited	Subsidiary Company
6	J K Defense & Aerospace Limited	Subsidiary Company
7	Allen Reinforced Plastics Private Limited	Stepdown Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results includes the interim financial information of two subsidiaries and one associates which has not been reviewed, whose interim financial information reflect total assets of Rs.9052.54 lacs total Revenue of Rs.1148.79 lacs , total net profit after tax of Rs.210.77 lacs and Rs 166.10 lacs, total comprehensive income of Rs.216.24 lacs and Rs.171.57 lacs for the quarter ended September 30, 2023 and for the period from 01-04-2023 to 30-09-2023 respectively ,as considered in the consolidated unaudited financial results based on their interim financial information which have not been reviewed. The unaudited consolidated financial results also includes share of loss in associates of Rs 20.06 lacs.. and Rs. 11.01 lacs for the period 01-04-2023 to 30-09-2023 and for the quarter ended 30-09-2023 respectively.
7. Subsidiaries and associate, is based solely on the interim information of management and the procedures performed by us as stated in paragraph 3 above.



Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the report of other auditors.

For -P.L. Tandon & Co.
Chartered Accountants
FRN: 000186C

Date: 07-11-2023

Place: Kanpur



P.P. Singh

P.P.SINGH

(PARTNER)

M. No.: 072754

UDIN: 23072754BGWEHU6484



Jaykay Enterprises Limited

JKE

CIN : L55101UP1961PLC001187

(Regd. Office : Kamla Tower, Kanpur 208 001)

Ph.No.+91 512 2371478-81 * Fax : +91 512 2398854 website www.jaykayenterprises.com
E-mail : cs@jaykayenterprises.com

Statement of Consolidated Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2023

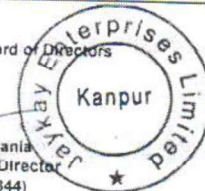
Sl. No.	Particulars	Quarter Ended			Half Year Ended		in ₹ Lacs
		9/30/2023	6/30/2023	9/30/2022	9/30/2023	9/30/2022	Year Ended 31-03-2023
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Income from Operations						
	i Operating Income	814.18	695.30	1,336.93	1,509.48	2,325.13	4,695.53
	ii Other Income	236.78	118.03	81.61	354.81	148.90	1,170.29
	Total Revenue	1,050.96	813.33	1,418.54	1,864.29	2,474.03	5,865.82
2	Expenses						
	i Cost of Construction & Development Expenses	7.82	-	7.82	7.82	7.82	7.82
	ii Cost of Material Consumed	230.01	17.20	55.17	247.29	95.30	165.15
	iii Change in Inventories	-240.50	16.69	15.57	-223.81	1.72	14.50
	iv Purchase of Stock in Trade	5.72	373.93	1,021.71	379.65	1,831.71	3,390.17
	v Employee benefits expenses	163.83	71.16	68.32	234.99	122.53	264.11
	vi Finance Cost	134.07	39.04	11.33	173.11	23.90	105.66
	vii Depreciation	103.48	66.89	22.19	170.37	42.19	158.43
	viii Other Expenses	386.85	145.25	154.36	531.91	277.26	629.88
	Total Expenses	791.09	730.24	1,356.77	1,521.33	2,402.43	4,735.72
3	Profit/(Loss) before share of Profit/(Loss) of Associates, Exceptional and Extraordinary Items	259.87	83.09	61.77	342.96	71.60	1,130.10
	Share of Profit/(Loss) of Associate	(11.01)	(9.05)	(5.04)	(20.06)	(14.15)	(24.56)
4	Profit/(Loss) before Exceptional Item, Extraordinary Items and Tax	248.86	74.04	56.73	322.90	57.45	1,105.54
5	Exceptional Items	-	-	-	-	-	-
6	Profit/(Loss) before Extraordinary Items and Tax	248.86	74.04	56.73	322.90	57.45	1,105.54
7	Extraordinary Items	-	-	-	-	-	-
8	Profit/(Loss) before Tax	248.86	74.04	56.73	322.90	57.45	1,105.54
9	Tax Expense						
	- Current Tax	-	-	-	-	-	255.79
	- Tax Adjustment of earlier years	(75.69)	-	-	(75.69)	-	4.37
	- Deferred Tax	-	-	-	-	-	10.00
10	Profit After Tax (7-8)	324.55	74.04	56.73	398.59	57.45	826.72
	Attributable to:						
	Equity Share holders of JKEL	254.35	42.51	24.64	296.88	11.24	708.39
	Non Controlling Interest	70.20	31.53	32.09	101.73	46.21	118.33
11	Other Comprehensive Income						
	Items that will be reclassified to profit or loss	(257.77)	(294.46)	785.60	(552.23)	623.64	1,299.94
	Total of Other Comprehensive Income	(257.77)	(294.46)	785.60	(552.23)	623.64	1,299.94
12	Total Comprehensive Income	66.78	(220.42)	842.53	(153.64)	681.09	2,126.66
	Attributable to:						
	Equity Share holders of JKEL	(3.42)	(251.95)	810.44	(255.37)	634.88	2,008.33
	Non Controlling Interest	70.20	31.53	32.09	101.73	46.21	118.33
13	Paid-up Equity Share Capital	584.50	584.50	524.60	584.50	524.68	524.68
	Face Value of ₹1/- Per Share						
	Other Equity						
14	Earning per Equity share of ₹ 1/- each						13,097.59
	Basic Per Share (Not Annualized) (In ₹)	0.43	0.08	0.15	0.51	0.12	1.43
	Diluted Per Share (Not Annualized) (In ₹)	0.43	0.08	0.14	0.51	0.11	1.31



Place: New Delhi
Dated: November 7th, 2023

For and on behalf of Board of Directors

Abhishek Singhania
Chairman and Managing Director
(DIN No. 00087844)





Jaykay Enterprises Limited

JKE

CIN : L55101UP1961PLC001187

(Regd. Office : Kamia Tower, Kanpur 208 001)

Statement of Consolidated Assets and Liabilities as at 30th September, 2023

in ₹ Lacs

Sl. No.	Particulars	As at	
		9/30/2023	3/31/2023
		Unaudited	Audited
I	ASSETS		
	(1). Non-Current Assets		
	(a) Property, Plant and Equipment	2,620.85	2,093.85
	(b) Investment Property	512.00	514.50
	(c) Capital Work in Progress	119.97	71.25
	(d) Right of Use Assets	364.19	66.32
	(e) Other Intangible Assets	0.77	0.96
	(f) Goodwill	382.71	382.71
	(g) Goodwill on Consolidation	5,325.15	7.38
	(h) Financial Assets		
	i) Investments	2,963.43	2,983.49
	ii) Other Financial Assets	921.86	720.62
	iii) Trade Receivables	-	99.97
	(i) Deferred Tax Assets	56.77	-
	(2). Current Assets		
	(a) Inventories	2,303.26	120.09
	(b) Financial Assts		
	i) Investments	2,463.96	3,219.44
	ii) Cash and Cash Equivalents	1,684.41	1,264.26
	iii) Bank Balances	2,393.69	2,905.72
	iv) Loans	62.50	80.00
	v) Other Financial Assets	286.18	276.70
	vi) Trade Receivables	6,084.33	5,316.06
	(c) Current Tax Assets	233.37	76.03
	(d) Other Current Assets	626.36	327.06
	Total - Assets	29,405.56	20,526.42
II	EQUITY AND LIABILITIES		
	(1). Equity		
	(a) Equity Share Capital	584.58	524.68
	(b) Fully Convertible Warrants	-	973.27
	(c) Other Equity	16,487.88	13,097.59
	(d) Non Controlling Interest	1,668.03	436.85
	(2). Non Current Liabilities		
	(a) Financial Liabilities		
	i) Borrowings	4,022.12	559.88
	ia) Lease Liabilities	303.38	57.44
	(b) Provisions	36.04	2.61
	(c) Deferred Tax Liabilities	18.68	18.68
	(3). Current Liabilities		
	(a) Financial Liabilities		
	i) Short Term Borrowings	1,846.74	1,990.10
	ia) Lease Liabilities	79.59	13.39
	ii) Trade Payables	2,380.54	2,164.97
	iii) Other Financial Liabilities	268.06	383.81
	(b) Other Current Liabilities	1,604.33	183.86
	(c) Provisions	103.59	0.24
	(d) Current Tax Liabilities	2.00	119.05
	Total - Equity and Liabilities	29,405.56	20,526.42

NOTES :

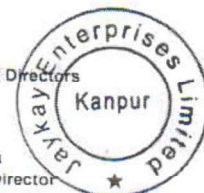
- The above un-audited Consolidated Financial Results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 7th November, 2023
- The company has acquired 76.41% stake in Allen Reinforced Plastics Private Limited making it a subsidiary w e f 9th July 2023, through JK Defence and Aerospace Limited, a wholly owned subsidiary of the company
- The figures for the quarter ended September 30, 2023 and September 30, 2022 are the balancing figures between unaudited figures in respect of the half year and unaudited year to date figures upto June 30, 2023 and 2022 respectively
- The figures of previous period / year have been re-grouped, wherever necessary
- Income Tax liability if any, shall be accounted for at the year end



For and on behalf of Board of Directors

Abhishek Singhania

Abhishek Singhania
Chairman and Managing Director
(DIN No.00087844)



Place : New Delhi
Dated : November 7th, 2023



Jaykay Enterprises Limited



CIN : L55101UP1961PLC001187

Ph.No.+91 512 2371478-81 * Fax : +91 512 2399854 website www.jaykayenterprises.com
E-mail : cs@jaykayenterprises.com

Consolidated Cash Flow Statement for the Half Year ended 30th September, 2023

Particulars	(in ₹ Lacs)	
	For the Period ended 30th Sept 2023	For the Period ended 30th Sept 2022
A. Cash Flow from Operating Activities		
Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account	296.86	11.25
Adjusted for		
Depreciation	170.38	42.19
Finance Cost	173.11	23.90
Interest Received	(133.12)	(90.74)
Dividend Income	(17.41)	(23.61)
Share of OCI of subsidiary	5.47	-
Share of Loss of Associate	20.06	-
Profit on sale of Investments	(165.42)	-
Operating Profit/(Loss) before Working Capital Changes	349.94	(48.26)
Adjusted for		
(Increase)/Decrease in Trade Receivables & Other Advances	(977.07)	(2,202.70)
(Increase)/Decrease in Inventories	(2,183.17)	(111.60)
(Increase)/Decrease in Secu Deposits	(0.64)	-
Increase/(Decrease) in Trade Payables & Other Liabilities	1,586.93	679.45
Cash Generated from Operations	(1,224.02)	(1,671.85)
Refund /(Income Tax Payment)	(331.15)	(90.82)
Net Cash Used in Operating Activities	(1,555.17)	(1,762.67)
B. Cash Flow from Investing Activities		
Redemption/(Investment) in Fixed Deposits	311.43	719.38
Acquisition of PPE and Intangible Assets	(712.52)	(1,253.10)
(Increase)/Decrease in Loans given	17.50	-
(Purchase)/Sale of investments	175.67	11.47
Increase of Non Controlling Interest	1,231.18	94.73
Goodwill on share acquisition in subsidiary	(5,317.78)	-
Interest Income	133.12	90.74
Dividend Income	17.41	23.61
Net Cash used in Investing Activities	(4,143.99)	(313.18)
C. Cash Flow from Financing Activities		
Proceeds from Issue of Equity Share Capital	59.89	48.76
Proceeds from Share Premium	3,833.17	438.85
Proceeds from Issue/(Conversion) of Share Warrants	(973.27)	851.36
Lease Liabilities paid off	(16.40)	-
Increase/(Decrease) in Short Term borrowings	(143.35)	181.23
Increase in Long Term borrowings	3,462.24	103.59
Finance Cost	(102.98)	(23.90)
Net Cash From Financing Activities	6,119.31	1,599.90
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	420.15	(475.95)
Opening Balance of Cash and Cash Equivalents	1,264.26	810.48
Closing Balance of Cash and Cash Equivalents	1,684.41	334.53

Place : New Delhi
Dated : November 7th, 2023



For and on behalf of Board of Directors

Abhishek Singhania
Chairman and Managing Director
(DIN No.00087844)

