

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, 2022, and year to date from April 01, 2022 to September 30, 2022 (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.

5. Emphasis of Matter

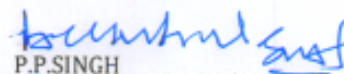
We draw attention to note no. 4 in the accompanying statement of unaudited standalone financial results which reads as under :

No provision has been made for disputed custom demand raised by the custom department during the current quarter of Rs. 959.40 lacs as the company has filed an appeal before commissioner appeal against disputed demand for rectification.



Place : Kanpur
Date: 14-11-2022

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


P.P.SINGH

(PARTNER)

Membership No. 072754

UDIN : 22072754BDBZMD4372



Jaykay Enterprises Limited

CIN : L99999UP1961PLC001187
(Regd. Office : Kamla Tower, Kanpur 208 001)

JKE™

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

Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2022

₹/Lacs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31.03.2022
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1.	Income from Operations						
	i. Operating Income	-	-	7.90	-	15.40	15.40
	ii. Other Income	119.14	80.13	101.77	199.27	197.79	430.50
	Total Revenue	119.14	80.13	109.67	199.27	213.19	445.90
2.	Expenses :						
	i. Cost of Construction and Development Expenses	7.82	-	-	7.82	-	-
	ii. Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(7.82)	-	-	(7.82)	-	-
	iii. Employee benefits expenses	29.04	25.62	21.94	54.66	54.32	90.24
	v. Rent Paid						51.49
	vi. Establishment Expenses	8.54	10.41		18.95		64.07
	vii. Depreciation	5.27	5.15	3.54	10.42	7.08	18.09
	viii. Legal Expenses	30.76	19.90	-	50.66	-	-
	ix. Other Expenses	53.40	51.60	156.58	105.00	223.18	228.15
	Total Expenses	127.01	112.68	182.06	239.69	284.58	452.04
3.	Profit/(Loss) before Exceptional and Extraordinary Items	(7.87)	(32.55)	(72.39)	(40.42)	(71.39)	(6.14)
4.	Exceptional Items	-	-	-	-	-	(73.00)
5.	Profit/(Loss) before Extraordinary Items and Tax	(7.87)	(32.55)	(72.39)	(40.42)	(71.39)	(79.14)
6.	Extraordinary Items	-	-	-	-	-	-
7.	Profit/(Loss) before Tax	(7.87)	(32.55)	(72.39)	(40.42)	(71.39)	(79.14)
8.	Tax Expense						
	- Current Tax	-	-	-	-	-	-
9.	Net Profit/(Loss) for the period	(7.87)	(32.55)	(72.39)	(40.42)	(71.39)	(79.14)
10.	Other Comprehensive Income						
	Items that will be reclassified to profit or loss	785.80	(162.16)	295.78	623.64	950.27	371.05
	Total of Other Comprehensive Income	785.80	(162.16)	295.78	623.64	950.27	371.05
11.	Total Comprehensive Income	777.93	(194.71)	223.39	583.22	878.88	291.91
12.	Paid-up Equity Share Capital	475.92	475.92	475.92	524.68	475.92	475.92
	Face Value of ₹ 1/- Per Share						
13.	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year.	-	-	-	-	-	8,347.51
14.	Earning per Equity share of ₹ 1/- each						
	Basic Per Share (Not Annualized) (In Rs.)	(0.01)	(0.07)	(0.16)	(0.08)	(0.16)	(0.17)
	Diluted Per Share (Not Annualized) (In Rs.)	(0.01)	(0.06)	(0.14)	(0.07)	(0.14)	(0.16)





Jaykay Enterprises Limited

JKE™

CIN : L99999UP1961PLC001187
(Regd. Office : Kamla Tower, Kanpur 208 001)

Statement of Assets and Liabilities as at 30th September, 2022

Sl. No.	Particulars	Amount in Lacs	
		As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
I.	ASSETS		
	(1). Non-Current Assets		
	(a) Property, Plants and Equipments	512.97	515.02
	(b) Investment Property	519.61	524.48
	(c) Work in Progress	-	-
	(d) Financial Assets		
	i). Investment	4,923.20	2,989.09
	ii). Others	183.00	521.60
	(2). Current Assets		
	(a). Inventories	33.52	25.71
	(b). Financial Assets		
	i). Cash and Cash Equivalents	295.01	285.08
	ii). Bank Balances	2,703.22	3,480.61
	iii). Loans	1,725.50	792.50
	iv). Other Financial Assets	91.25	19.30
	(c). Current Tax Assets	109.02	89.44
	(d). Other Current Assets	165.06	126.73
	Total - Assets	11,261.36	9,369.56
II.	EQUITY AND LIABILITIES		
	(1). Equity		
	(a). Share Capital	524.68	475.92
	(b). Fully Convertible Warrants	974.65	123.29
	(c). Share Premium	-	-
	(d). Other Equity	9,369.36	8,347.29
	(2). Non Current Liabilities		
	(a). Long Term Provisions	1.42	1.42
	(3). Current Liabilities		
	(a). Financial Liabilities		
	i). Trade Payables	7.93	13.98
	(b). Other Current Liabilities	383.18	407.52
	(c). Provisions	0.14	0.14
	Total - Equity and Liabilities	11,261.36	9,369.56

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 14.11.2022.
- 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.
- No provision has been made for disputed custom demand raised by the custom department during the current quarter of Rs. 959.40 lacs as the company has filed an appeal before commissioner appeal against disputed demand for rectification.
- The Company has converted 4876106 fully convertible warrants into Share Capital on Preferential basis to the persons belonging to the Promoter Group determined in accordance with the provision of SEBI (Issue of Capital and Disclosure Requirements, 2018 as amended)

For and on behalf of Board of Directors



Abhishek Singhania



Jaykay Enterprises Limited

JKE

CIN : L99999UP1961PLC001187

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

Amount in Lacs

Particulars	2022-2023 (April- Sept)	2021-2022 (April- Sept)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account	-40.42	-71.39
Adjusted for		
Depreciation	10.43	7.08
Interest Received	-141.83	-120.49
Dividend Income	-23.61	-16.89
Loss/Assets Written off		0.00
Profit/ Loss on Sale of Investments		0.00
Provisions/ Balances Written off	0.00	0.00
Operating Profit/(Loss) before Working Capital Changes	-195.43	-201.69
Adjusted for		
Increase/(Decrease) in Loans & Advances		-73.77
Increase/(Decrease) in Trade Payables & Other Liabilities	-30.40	72.12
Increase/(Decrease) in Inventories, Financial & Other Assets	-118.10	0.00 #
	-148.50	-1.65
Cash used in Operations	-343.93	-203.34
Refund / (Income Tax Payment)	-19.57	-16.49
Net Cash Used in Operating Activities	-363.50	-219.83
B. CASH FLOW FROM INVESTING ACTIVITIES		
Movement of Fixed Deposits (Net)	726.50	-1523.30
Acquisition of Fixed Assets	-3.50	-2.01
Increase in Advances given	-933.00	0.00
Increase/ Decrease of Investments (Net)	-921.00	-205.50
Interest Income	141.83	109.14
Dividend Income	23.61	16.89
Net Cash From investing Activities	-965.56	-1604.78
C. CASH FLOW USED IN FINANCING ACTIVITIES		
Increase in Equity Capital	48.76	40.88
Share Premium A/c	438.85	367.88
Increase/(Decrease) in Share Warrants A/c	851.36	-102.19
Net Cash Used In Financing Activities	1338.97	306.57
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	9.91	-1518.04
Opening Balance of Cash and Cash Equivalents	285.09	2319.79
Closing Balance of Cash and Cash Equivalents	295.01	801.75

Place : New Delhi
Date : 14.11.2022For and on behalf of the Board of Directors of
Jaykay Enterprises Limited
ABHISHEK SINGHANIA
Managing Director

Independent Auditor's Review Report On consolidated unaudited Quarterly and Year to date Financial Results of 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"), its subsidiary, and its subsidiary partnership firm (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, 2022, and year to date from April 01, 2022 to September 30, 2022 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:

Name of the entity	Relationship
Jaykay Enterprises Limited	Parent Company
Neumesh Labs Private Limited	Subsidiary Company
SilverGrey Engineers-Partnership Firm	Subsidiary Partnership Firm
Nebula3D Services Private Limited	Associate Company

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 also includes the Group's share of net Profit/(Loss) after tax of Rs.(5.04) Lacs and Rs.(14.15)Lacs and total comprehensive income of Rs 64.60 lacs and Rs. 97.87 Lacs for the quarter ended 30th September 2022, and for the period 01-04-2022 to 30-09-2022 respectively as considered in the consolidated unaudited financial results, in respect of subsidiary partnership firm and one associate respectively , whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of Subsidiary partnership firm and associate, is based solely on the reports of the other auditors 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.

7 **Emphasis of Matters**

We draw attention to note no 2 in the accompanying statement of unaudited Consolidated financial results which reads as under :

No provision has been made for disputed custom demand raised by the custom



department during the current quarter of Rs. 959.40 lacs as the company has filed an appeal before commissioner appeal against disputed demand for rectification.

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



P.P.SINGH
(PARTNER)

Membership No. 072754

UDIN : **22072754BDCBCT5308**



Place : Kanpur

Date: 14-11-2022



Jaykay Enterprises Limited

JKE

CIN : L99999UP1961PLC001187

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

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

E-mail : ca@jaykayenterprises.com

Statement of Consolidated Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2022

₹/Lacs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31-03-2022 Audited
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
1.	Income from Operations						
	i. Operating Income	1,336.93	988.20	617.90	2,325.13	625.40	1,070.15
	ii. Other Income	81.61	67.29	100.21	148.90	196.23	412.74
	Total Revenue	1,418.54	1,055.49	718.11	2,474.03	821.63	1,482.89
2.	Expenses :						
	Cost of Construction & Development Exoenses	7.82	-	-	7.82	-	-
	i. Cost of Material Consumed	55.47	39.83	-	95.30	-	-
	ii. Change of Inventory	15.57	(13.85)	-	1.72	-	-
	iii. Purchase of Stock in Trade	1,021.71	810.00	351.00	1,831.71	351.00	741.00
	iv. Employee benefits expenses	68.32	54.21	21.94	122.53	54.32	93.12
	v. Finance Cost	11.33	12.57	4.23	23.90	4.23	18.72
	vi. Depreciation	22.19	20.00	3.54	42.19	7.08	18.11
	vii. Other Expenses	154.36	122.90	158.97	277.26	225.57	362.32
	Total Expenses	1,356.77	1,045.66	539.68	2,402.43	642.20	1,233.27
3.	Profit/(Loss) before Exceptional and Extraordinary Items	61.77	9.83	178.43	71.60	179.43	249.62
4.	Exceptional Items	-	-	-	-	-	(73.00)
5.	Profit/(Loss) before Extraordinary Items and Tax	61.77	9.83	178.43	71.60	179.43	176.62
6.	Extraordinary Items	-	-	-	-	-	-
7.	Profit/(Loss) before Tax	61.77	9.83	178.43	71.60	179.43	176.62
8.	Tax Expense						
	- Current Tax	-	-	62.50	-	62.50	64.00
	-Deferred Tax	-	-	0.48	-	0.48	0.50
	Share of Non Controlling Interest	-	-	(56.76)	-	(56.76)	-
9.	Profit After Tax (7-8)	61.77	9.83	58.69	71.60	59.69	112.12
	Attributable to:						
	Equity Share holder of JKEL	29.68	(4.29)	-	25.39	-	54.32
	Non Controlling Interest	32.09	14.12	-	46.21	-	57.80
10.	Share of Profit/(Loss) of Associates	(5.04)	(9.11)	621.24	(14.15)	1,262.28	1,645.94
11.	Other Comprehensive Income						
	Items that will be reclassified to profit or loss	785.80	(162.16)	296.18	623.64	950.54	371.44
	Total of Other Comprehensive Income	785.80	(162.16)	296.18	623.64	950.54	371.44
12.	Total Comprehensive Income	842.53	(161.44)	976.11	681.09	2,272.51	2,129.50
	Attributable to:						
	Equity Share holder of JKEL	810.45	(175.56)	-	634.89	-	2,071.70
	Non Controlling Interest	32.08	14.12	-	46.20	-	57.80
13.	Paid-up Equity Share Capital	524.68	475.92	475.92	524.68	475.92	475.92
	Face Value of ₹ 1/- Per Share						
	Other Equity	-	-	-	-	-	11,133.12
14.	Earning per Equity share of ₹ 1/- each						
	Basic Per Share (Not Annualized) (In Rs)	0.15	(0.03)	1.49	0.12	2.97	3.70
	Diluted Per Share (Not Annualized) (In Rs.)	0.14	(0.03)	1.46	0.11	2.68	3.34





Jaykay Enterprises Limited

CIN : L99999UP1961PLC001187
(Regd. Office : Kamla Tower, Kanpur 208 001)

JKE™

Statement of Consolidated Assets and Liabilities as at 30th September, 2022

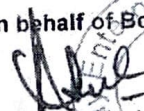
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Sl. No.	Particulars	As at	As at
		30.09.2022 (Unaudited)	31.03.2022 (Audited)
I. ASSETS			
(1). Non-Current Assets			
	(a) Property, Plants and Equipments	1,534.46	515.43
	(b) Investment Property	519.61	524.48
	(c) Capital Work in Progress	374.28	726.52
	(d) Other Intangible Assets	1.28	-
	(e) Goodwill	547.71	7.38
	(f) Goodwill on Consolidation	10.05	-
	(g) Financial Assets	6,045.45	5,435.96
	i). Investment	220.62	125.00
	ii). Others	329.73	429.14
	iii). Trade Receivables	-	-
(2). Current Assets			
	(a). Inventories	137.30	25.71
	(b). Financial Assts	334.54	810.48
	i). Cash and Cash Equivalentts	2,703.22	3,480.60
	iii). Bank Balances	87.50	87.50
	ii). Loans	92.86	20.91
	iv). Others	2,777.84	653.38
	v). Trade Receivables	169.31	80.45
	(c). Current Tax Assets (Net)	334.33	264.29
	(d). Other Current Assets	-	-
Total - Assets		16,220.09	13,187.23
II. EQUITY AND LIABILITIES			
(1). Equity			
	(a). Share Capital	524.68	475.92
	(b). Fully Convertible Warrants	974.65	123.29
	(c). Other Equity	12,206.86	11,133.13
	(d). Non Controlling Interest	366.01	271.28
(2). Non Current Liabilities			
	(a). Borrowings	103.59	-
	(b). Other Financial Liabilities	185.00	-
	(c). Long Term Provisions	1.42	1.42
	(d). Deferred Tax Liabilities	0.02	0.02
(3). Current Liabilities			
	(a). Financial Liabilities	768.66	587.43
	i). Short Term Borrowings	513.71	13.98
	j). Trade Payables	575.35	580.62
	(b). Other Current Liabilities	0.14	0.14
	(c). Provisions	-	-
Total - Equity and Liabilities		16,220.09	13,187.23

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 14th November, 2022.
No provision has been made for disputed custom demand raised by the custom department during the current quarter of Rs. 959.40 lacs as the company has filed an appeal before commissioner appeal against disputed demand for rectification.
- The Company has converted 4876106 fully convertible warrants into Share Capital on Preferential basis to the persons belonging to the Promoter Group determined in accordance with the provision of SEBI (Issue of Capital and Disclosure Requirements, 2018 as amended)
- 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
Managing Director
(DIN NO.00087844)



Place : New Delhi
Dated : November 14th, 2022.



Jaykay Enterprises Limited

JKE™

CIN : L99999UP1961PLC001187

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

Amount in Lacs

Particulars	2022-23 (Apr-Sept-22)	2021-22 (Apr-Sept-21)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account	11.24	1441.71
Adjusted for		
Adjustment of Capital Reserve	0.00	-399.56
Share of Profit of Non-Controlling	0.00	-56.76
Depreciation	42.20	7.08
Interest Expense	23.90	4.23
Interest Received	-90.74	-118.92
Dividend Income	-23.61	-16.89
Loss/Assets Written Off	0.00	0.00
OCI Adjustment	0.00	0.26
Provisions / Balances written back	0.00	0.00
Profit on sale of assets	0.00	0.00
Profit on sale of Investment (Net)	0.00	0.00
Operating Profit/(Loss) before Working Capital Changes	-37.01	861.15
Adjusted for		
(Increase)/Decrease in Loans and Advances		-400.61
(Increase)/Decrease in Trade Receivable & Other Advances	-2202.70	-699.81
(Increase)/Decrease in Inventories	-111.60	0.00
Increase/(Decrease) in Trade Payables & Other Liabilities	679.44	118.75
Cash Generated from Operations	-1671.85	-120.52
Refund / (Income Tax Payment)	-90.82	-16.49
Net Cash Used in Operating Activities	-1762.67	-137.01
B. CASH FLOW FROM INVESTING ACTIVITIES		
Movement of Fixed Deposits (Net)	719.39	-1534.65
Acquisition of Fixed Assets & CWIP	-1253.10	-2.01
Decrease in Investments (Net)	11.47	-870.83
Other Investments	0.00	0.00
Increase of Non-Controlling Interest	94.73	142.57
Sale of Investments (Net)	0.00	0.00
Interest Income	90.74	107.57
Dividend Income	23.61	16.89
Net Cash From Investing Activities	-313.17	-2140.46
C. CASH FLOW USED IN FINANCING ACTIVITIES		
Increase in Equity Capital	48.76	40.88
Share Premium A/c	438.85	367.88
Increase/(Decrease) in Share Warrants A/c	851.36	-102.19
Increase in borrowings	284.83	483.61
Interest Paid	-23.90	-4.23
Net Cash Used In Financing Activities	1599.90	785.95
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	-475.93	-1491.52
Opening Balance of Cash and Cash Equivalents	810.48	2319.79
Closing Balance of Cash and Cash Equivalents	334.54	828.27

For and on behalf of Board of Directors



(Signature)
Abhishek Singhania

Place : New Delhi