

IEIL/BM/2019-20/Q2 Date: 22/10/2019

To, Bombay Stock Exchange Limited Corporate Relationship Department, Ground floor, P J Tower, Dalal Street, Fort, Mumbai – 400001

<u>Scrip code</u>: <u>505358</u> <u>Sub</u>: <u>Outcome of Board Meeting – Financial results</u>

Pursuant to the provisions of Regulation 30 (read with Part A of Schedule III) and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, October 22, 2019 inter-alia considered and unanimously approved (Standalone and Consolidated) Unaudited Financial Results of the Company along with Limited Review Report of Statutory Auditors for the quarter and six months ended September 30, 2019

The Board meeting commenced at 11:30 a.m. and concluded at 12:34 p.m.

Copy of approved (Standalone and Consolidated) Unaudited Financial Results along with Limited Review Report is enclosed herewith for ready reference.

Kindly take the same on record.

Thanking you,

For Integra Engineering India Limited

Engin LL. Anon

Harneet Kaur Company Secretary Encl: as above

Integra Engineering India Limited

Registered Office & Works Unit -I : Post Box No. 55, Chandrapura Village,Tal. : Halol - 389 350. Dist. Panchmahals, Gujarat, India Phone: +9I-2676-221870, 90999 18471, Fax:+9I-2676-220887 Works Unit -II : Halol-Champaner Road, P.O. Chandrapura,Tal. : Halol - 391 520. Dist. Panchmahals, Gujarat, Indiah®ne:+9I-99240 99266 www.integraengineering.in E-mail :info@integraengineering.in CIN : L29199GJ1981PLC028741 Chartered Accountants INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY

K C Mehta & Co.

To, The Board of Directors Integra Engineering India Limited

- 1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Integra Engineering India Limited ("the Company") for the quarter and half year ended 30th September 2019 (hereinafter referred to as "the Statement" and initialed for the purpose of identification), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
- 2. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
- 3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies 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.

For K. C. Mehta & Co., Chartered Accountants Firm's Registration No. 106237W

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Vishal P. Doshi Partner Membership No. 101533 UDIN: 19101533AAAABy7100 Place: Vadodara Date: 22nd October, 2019

Regd.Office:Chandrapura Village, Tal. Halol-389 350, Dist. Panchmahais, Gujarat. Tel. No.191-2676-221870, Fax No. +91-2676-220887, Email ID: info@integraengineering.in Website : www.integraengineering.in, CIN - L29199GJ1981PLC028741

Statement of Unaudited Standalone Financial Results for the Quarter and Six months ended 30th September 2019

	Particular	Financial results for					
-		Quarter ended Period ended			ended	Year ended	
		30.09.2019	30.06.2019	30.09.2013	30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	1,620.55	1,568.67	1,625.84	3,189.22	2,952.57	6,266.25
H	Other Income	93.18	48.45	43.76	141.63	89.60	181.54
111	TOTAL (I+II)	1,713.73	1,617.12	1,669.60	3,330.86	3,042.17	6,447.79
IV	EXPENDITURE :						
	Cost of Material Consumed	717.68	872.05	010.00			
	Purchase of Stock in trade	44.90	44.90	818.06 51.31	1,589.74	1,535.19	3,341.64
	Changes in Inventories of Finished goods, stock in trade and work	76.29	-73.72	-31.32	2.57	90.11 -90.30	167.10
	in progress	10.25	-13.16	-92.96	4.37	-90.30	-186.92
	Employee Benefit Expenses	216.27	190.87	184.90	407.13	371.06	745.55
	Finance Costs	13.93	20.55	18.30	34.48	33.69	76.54
	Depreciation and amortisation expense	23.90	38.45	29.67	62.36	57.74	112.27
	Other Expenses	331.00	283.97	330,89	614.97	626.57	1,285.93
	TOTAL (IV)	1,423.97	1,377.08	1,401.81	2,801.05	2,624.06	5,542.11
v	Profit before tax (III-IV)	289.76	240.04	267.79	529.80	418.11	905.68
VI	Tax Expenses					1000	
	Current Tax relating to:			101211			
	- current year	62.21	51.97	57.02	114.18	89.52	196.40
	-earlier years	-	- 1	-			3.83
	Deferred Tax	21.72	18.12	21.44	39.84	34.44	-406.24
VII	Profit for the period (V-VI)	205.83	169.95	189.33	375.78	294.15	1,111.69
7111	Other Comprehensive Income					1.50	
	(a)Items that will not be reclassified to profit or loss			The state	2.0		
	Re-measurement of the defined benefit plans	0.50	0.50	-3.00	1.00	-6.00	1.88
	-Tax Impact	-0.14	-0.14	0.83	-0.28	1.67	-0.52
	Total Other Comprehensive Income (net of tax)	0.36	0.36	-2.17	0.72	-4.33	1.36
X	Total Comprehensive Income for the year (VII+VIII) (Comprising Profit and Other Comprehensive Income for the year)	205.19	170.31	187.16	376.51	289.82	1,113.05
×	Paid-up Equity Share Capital (Face value of 1/- each)	342.45	342.45	342.45	342.45	342.45	342.45
KI	Other Equity				2,365.09	1,156.89	1,984,35
(11	Earning per share (Basic and Diluted)					*14/14/42	1,204.33
	Basic	0.60	0.50	arel			
	Diluted	0.60	0.50	0.55	1.10	0.86	3.25 3.25
		0.00	430	0.55	1.10	0.86	3.

Notes :-

The above standalone unaudited Financial Results have been reviewed and recommended by the Audit Committee and taken on record & approved by 1 the Board of Directors in their respective meetings held on 22.10.2019.

2 Effective 1st April 2019, the Company has adopted Indian Accounting Standard (Ind AS) 116 "Leases" using the "Modified Prospective Approach". The adoption of the said Ind AS did not have any impact on the retained earnings as at 1st April 2019 and there was no material impact on financial results for the guarter and six months ended on 30th Septemeber, 2019. The operations of the company are limited to one segment, namely Manufacturing of Machineries and Components. E

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DIRECTOR

For INTEGRA Engineering India Limited

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4 Figures of the previous period / year have been re-grouped /re-arranged wherever necessary.

Place : Halol Date : October 22, 2019

Statement of Unaudited Standalone Assets and Ilabilities as on 30.09.2019

		(7 in Lacs
	Asat	As at
Particulars	30.09.2019	31.03.2019
	Unaudited	Audited
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	1,154.30	1,140.09
(b) intangible assets	13.33	14.88
(c) Investment Property	9.15	9.33
(d) Financial Assets		
(i) Investments		÷
(ii) Others	31.03	37.13
(e) Deferred tax Assets (Net)	496.20	536.3
(f) Other non-current assets	360.10	74.49
Total non-current assets	2,064.10	1,812.23
(2) Current Assets		
(a) inventories	1,047.84	1.085.09
(b) Financial Assets		4,000.03
(i) Trade receivables	2,253.90	1,840.25
(II) Cash and cash equivalents	271.66	374.70
(III) Other Bank Balances	252.42	254.35
(Iv) Loans	0.75	1.83
(v) Others	34.76	17.47
(c) Current Tax Assets (net)	54.00	27.83
(d) Other current assets	67.87	64.37
Total current assets	3,929.19	3,666.92
Assets classified as held for sale	46.52	46.52
		40.52
Total assets	6,039.81	5,525.65
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	342.45	342.45
(b) Other Equity	2,365.09	1,984.35
Total equity	2,707.55	2,325.80
Liabilities		No serve
1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1 2 40 00	
(b) Provisions	1,240.00	1,240.00
Total non-current liabilities	15.80	3.80
2) Current Liabilities		
(a) Financial Liabilities		
(i) Barrowings	418.54	269.47
(ii) Trade payables		
(A) due to micro enterprises and small enterprises	70.80	79.41
(B) due to other than micro enterprises and small	521.67	739.77
enterprises		
(iii) Others	964.65	843.80
(b) Other current liabilities	\$2.98	16.85
(c) Provisions	5.77	5.77
(d) Current Tax Liabilities (net)	42.04	
Total current liabilities	2,076.46	1,955.06
Characterization of the Contract of the Contract of Co		
otal Equity and Liabilities	6,039.81	5,525.66

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Unaudited Standalone Cash flow statement for the six months ended 30th September 2019

	Particulars	Six months ended	Six months ended	Year Ended
		30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Audited
	CASH FLOW FROM OPERATING ACTIVITIES			
A]	Profit/(Loss) before tax	530	418	905
	Adjustments for:			
	Depreciation/Amortisation/Impairment of Fixed Assets	62	58	112
	Employee stock option expense	4	4	8
	Interest Income	(21)	(16)	(32)
	Reversal of Provision for Doubtfful Debt		(2)	(6
	Impairment of Assets held for sale			11
	(Profit)/Loss on sale of Fixed Assets (Net)			2
	Remeasurement of Defined Plans	1	(6)	20
	Interest Expenses	1 1	4	24
	Provision for Doubtful Receivables/Advances/Sundry balances			5
	written off Operating Profit/(Loss) before changes in working capital	578	460	1,029
	Adjustment for (Increase)/Decrease in Operating Assets		(2007)	(354
	Inventories	38	(285)	
	Trade Receivables	(443)	(93)	4
	Loans and Advances	263	(3)	10
	Other Assets	(297)	97	39
	Adjustment for Increase/(Decrease) in Operating Liabilities	10000	1.4	23
	Trade Payables	(227)	(44)	111 Contract 1985
	Provisions	12	(8) 80	59
	Other Uabilities	157	80	33
	Cash flow from operations after changes in working capital	82	204	788
		(42)	(83)	(284
	Net Direct Taxes (Paid)/Refunded	39	121	503
-	Net Cash Flow from/(used in) Operating Activities		14.4	
[8]		(337)	(125)	(151
	Purchase of Fixed Assets including Capital Advances & CWIP Sale of Fixed Assets	13577		3
	Interest Income	15	15	31
	Bank Balances not considered as Cash and Cash Equivalents held			
	as Margin money against guarantees	2		(12
	Net Cash Flow from/(used in) Investing Activities	(320)	(109)	(138
[C]	CASH FLOW FROM FINANCING ACTIVITIES			
tel	Interest Expenses	(1)	(4)	(20
	Net Cash Flow from/(used in) Financing Activities	(1)	(4)	(20
1000	Net Increase/ (Decrease) in Cash and Cash Equivalents	(281)	9	' 345
	Cash & Cash Equivalents at beginnig of period (see Note 1)	375	31	30
	Cash and Cash Equivalents at end of period (see Note 1)	94	40	375
Votes:			THE REAL PROPERTY IN	Distance in the
1			NUMBER	THE COL
-	Cash on Hands	1	1	1
	Balance with Banks	5	1	58
	Bank Deposits (Short term Investment)	266	196	247
	Bank overdraft account	(178)	(159)	
	Cash and Cash equivalents	94	40	375
	Effect of Unrealised foreign exchange (gain)/loss (Net)	-		and the
1000	Cash and Cash equivalents as restated	94	40 ect Method' as	



INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY

K C Mehta & Co.

Chartered Accountants

To,

The Board of Directors Integra Engineering India Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Integra Engineering India Limited ("the Company") and its share of the net profit after tax and total comprehensive income of its associates for the quarter and half year ended 30th September, 2019 (hereinafter referred to as "the Statement" and initialed for the purpose of identification), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half year ended 30th September, 2018 as reported in these financial results have been approved by the Company's Board of Directors, but have not been subjected to review.
- This Statement is the responsibility of the Company's Management and has been approved by the 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 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India 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 entity:

Sr.	Integra Systems Private Limited	
No.	of the Entry	Relationship
1	Integra Systems Prints II in the	
	integra systems Private Limited	Associate

5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure)



Chartered Accountants Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

K C Mehta & Co.

6. The unaudited consolidated financial results also includes share of net profit of ₹ Nil ('000) and Other Comprehensive Income ₹ Nil ('000) for the quarter and half year ended 30th September, 2019 as considered in the unaudited consolidated financial results, in respect of one Associate based on their interim financial result which have not been audited nor reviewed. According to the information and explanations given to us by the management, these interim financial results are not material to the parent including associate.

Our Conclusion on the statement is not modified in respect of the above matter.

For K. C. Mehta & Co., Chartered Accountants Firm's Registration No. 106237W

Vishal P. Doshi

Partner Membership No. 101533 UDIN: 1910 IS33 AAAABZ1332 Place: Vadodara Date: 22nd October, 2019

Rogd.Office:Chandrapura Village, Tal. Halol-389 350, Dist. Panchmahals, Gujarat. Tel. No.+91-2676-221870, Fax No.+91-2676-220887, Email ID: Info@integraengineering.in Website : www.integraengineoring.in, CIN - L291996J1981PLC028741

Statement of Unaudited Consolidated Financial Results for the Quarter and Six months ended 30th September 2019

110	Particular	Financial results for					{₹ in Lacs
7013		Quarter ended			Period ended		Year ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations		1. 1. 1. 2.				Hubited
	Other income	1,620.55	1,568,67	1.625.84	3.189.22	2,952.57	6,266.25
		93.18	48.45	43.76	141.63	89.60	181.54
111	TOTAL (I+II)		- new all	and the state of			101.34
	(1,713.73	1,617.12	1,669.50	3,330.86	3,042.17	6,447.79
				11000			Synakika
iv	EXPENDITURE :					1	
	Cost of Material Consumed					10. C. C. C.	
	Purchase of Stock in trade	717.68	872.06	818.06	1,589,74	1,535.19	3,341.64
	Changes in Inventories of Finished goods, stock in trade and work	44.90	44.90	51.31	\$9.80	90.11	167.10
	In progress	76.29	-73.72	-31.32	2.57	-90.30	-186.92
	Employee Benefit Expenses					20.00	-100.92
	Finance Costs	216.27	190.87	184.90	407.13	371.05	745.55
	Depreciation and amortisation expanse	13.93	20.55	18.30	34.48	33.69	
	Other Expenses	23.90	38.45	29.67	62.35	57.74	76.54
	ounds expenses	331.00	283.97	330.89	614,97	626.57	112.27
	TOTAL (IV)		The second			620.57	1,285.93
	ionactio)	1,423,97	1,377.08	1,401.81	2,801.05	2,624.06	E 545 14
v	Profit before tax (III-IV)					4,024.00	5,542.11
	Light Delpie rax (III-IA)	289.76	240.04	267.79	529.80	418.11	10000
VI	Tax Expenses		SALPH		34.5.00	410.11	905.68
1	Current Tax relating to:						
	- current year						
	- carlier years	62,21	51.97	\$7.02	114.18		-
	Deferred Tax	-			114.10	89.52	196.40
	veleried lax	21.72	18.12	21.44	39.84		3.83
IIV	Destable 1			21.44	39.84	34.44	-406.24
an	Profit before share in Net Profit of Associates (V-VI)	205.83	169.95	189.33		(Lanstern)	
x	Add: Share in net profit of Associates		100.000	109.33	375.7B	294.15	1,111.69
IA	Profit for the period (V-VI)	205.83	169.95	189.33	-		-
x				103,33	375,78	294.15	1,111.69
^	Other Comprehensive Income			a stante		2.01	
	(a)Items that will not be reclassified to profit or loss						
	Re-measurement of the defined benefit plans	0.50	0.50	3.00			
	-Tax Impact	-0.14	-0.14	0.83	1.00	-6.00	1.88
	Total Other Comprehensive Income (net of tax)	0.36	0.36	and the second	-0.28	1.67	-0.52
			0.30	-2.17	0.72	-4.33	1.35
3	Total Comprehensive Income for the year (VII+VIII) (Comprising	205.19	170.31	187.16		a terrarel	
	Profit and Other Comprehensive Income for the year)			107.10	376.51	289.82	1,113.05
	Pald-up Equity Share Capital (Face value of 1/- each)						
		342.45	342.45	342.45	342.45	342.45	342.45
1	Other Equity				No.		
1		13-1-1-1		1 1 1	2,365.09	1,156.89	1.984.35
1	Earning per share (Basic and Diluted)						
1	Dasie			CONTRACT OF			
1	Siluted	0.60	0.50	0.55	1.10	0.86	3,25
1		0.60	0.50	0.55	1.10	0.85	3.25

Notes :-

1 The above Consolidated Unaudited Financial Results have been reviewed and recommended by the Audit Committee and taken on record & approved by the Board of Directors in their respective meetings held on 22.10.2019.

2 Effective 1st April 2019, the Company has adopted Indian Accounting Standard (Ind AS) 116 "Leases" using the "Modified Prospective Approach". The adoption of the said ind AS did not have any impact on the retained earnings as at 1st April 2019 and there was no material impact on financial results for

the quarter and six months ended on 30th Septemeber, 2019. 3 The Company's share of losses of the associates exceeds the carrying value of the investment and hence, the Company has discontinued recognising its 4

In accordance with the requirments of regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, the Statutory Auditors have carried out a limited review of the consolidated financial results for the guarter and half year ended 30th September 2019.

DIRECTOR

For INTEGRA Engineering India Limited Anan s. de

The operations of the company are limited to one segment, namely Manufacturing of Machineries and Components. 5 Figures of the previous period / year have been re-grouped /re-arranged wherever necessary. 6

Place : Halol Date : October 22, 2019

MEHTA VADODARA

Statement of Unaudited Consolidated Assets and Ilabilities as on 30.09.2019

Particulars	As at 30.09.2019	(₹ in tac: As at 31.03.2019
ASSETS	Unaudited	Audited
(1) Non-Current Assets		
(a) Property, Plant and Equipment	June	
(b) Intangible essets	1,154.30	1,140.0
(c) Investment Property	13.33	14.8
(d) Financial Assets	9.15	9.3
(i) Investments		
(ii) Others		
(e) Deferred tax Assets (Net)	31.03	37.13
(f) Other non-current assets	495,20	536.33
Total non-current assets	360.10	74,49
and current assets	2,054.10	1,812.23
(2) Current Assets		
(a) Inventories		
(b) Financial Assets	1,047_84	1,086,09
(i) Trade receivables		
(ii) Cash and cash equivalents	2,253.90	1,840.25
(iii) Other Bank Balances	271.66	374.70
(iv) Loans	252.42	254.39
(v) Others	0.75	1.83
(c) Current Tax Assels (net)	34.75	17.47
(d) Other current assets		27.82
Total current assets	67.87	64.37
Assets classified as held for sale	3,929.19	3,666.92
rescars classified as held for sale	45.52	46.52
Total asse	ts 6,039,81	5,525.66
EQUITY AND LIABILITIES		Contraction of States
culty		
(a) Equity Share Capital		
(b) Other Equity	342.45	342.45
Total equity	2,365.09	1,984.35
rotal equity	2,707.55	2,326.80
iabilities		
L) Non-Current Liabilities		
(a) Financial Liabilities		BALLEY.
(i) Borrowings		
(b) Provisions	1,240.00	1,240.00
Total non-current llabilities	15.80	3.80
the second s	1,255.80	1,243.80
Current Liabilities		
(a) Financial Liabilities	PERSONAL PROPERTY	3431347
(I) Borrowings	1	
(ii) Trade payables	418.54	269,47
(A) due to micro enterprises and small enterprises		
(8) due to other than micro enterprises and small enterprises	70.80	79.41
enterprises	521.67	739.77
(iii) Others		
(b) Other current liabilities	964.65	843.80
c) Provisions	52.98	16.85
d) Current Tax Liabilities (net)	5.77	5.77
Total current liabilities	42.04	-
	2,076.46	1,955.06
a) Equity and Llabilities	6,039.81	5,525.66





Unaudited Consolidated Cash flow statement for the six months ended 30th September 2019

1	Particulars	Six months ended	Six months ended	Year Ende
-		30.09.2019	30.09.2018	31.03.201
		Unaudited	Unaudited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES	The second	212131212	
	Profit/(Loss) before tax			
	From (Loss) before fax	530	418	90
	Adjustments for:			1 8 2 1
	Depreciation/Amortisation/Impairment of Fixed Assets			
	Employee stock option expense	62	58	11
	Interest Income	4	4	
	Reversal of Provision for Doubtiful Debt	(21)	(16)	13
	Impairment of Assets held for sale	•	(2)	
	(Profit)/Loss on mie of Fixed Assets (Net)	-		
	Remeasurement of Defined Plans	•		1
	Interest Expenses	1	(6)	
	Provision for Doubtful Receivables/Advances/Sundry balances	1	4	1
	written off			
	Operating Profit/(Loss) before changes in working capital		14	- marine 2
	a fer and a stand (cass) denote changes in working capital	578	460	1,02
	Adjustment for (Increase)/Decrease in Operating Assets			
	inventories			
	Trade Receivables	38	(285)	(354
	Loans and Advances	(443)	(93)	
	Other Assets	263	(3)	[[
	Adjustment for Increase/(Decrease) in Operating Liabilities	(297)	97	39
	Trade Payables		and the second second	
	Provisions	(227)	(44)	23
	Other Liabilities	12	(8)	(13
	Cash flow from operations after changes in working capital	157	80	59
		82		
_	Net Direct Taxes (Paid)/Refunded	(42)	204	788
_	Net Cash Flow from/(used in) Operating Activities	39	(83)	(284
	CASH FLOW FROM INVESTING ACTIVITIES		121	503
	Purchase of Fixed Assets Including Capital Advances & CWIP	(337)	10000	
	sale of Fixed Assets	12221	(125)	(161)
	Interest Income	15		3
	Bank Balances not considered as Cash and Cash Equivalents held	12	16	31
-	as wargin money against guarantees			
	Net Cash Flow from/(used in) Investing Activities	(320)	(109)	(12)
	CASH FLOW FROM FINANCING ACTIVITIES	(260)	(103)	(138)
-	Interest Expenses	(1)	(4)	tran
	Net Cash Flow from/(used in) Financing Activities	(1)	(4)	(20)
	Net Increase/ (Decrease) In Cash and Cash Equivalents	(281)	9	(20) 345
-	Cash & Cash Equivalents at beginnin of period tree More 11	375	31	30
es:	Cash and Cash Equivalents at end of period (see Note 1)	94	40	375
1		ALC: NOT		3/3
*	Cash and Cash equivalents comprise of:		Sector Pro-	-
	Cash on Hands		1	1
	Balance with Banks	5	1	58
	Bank Deposits (Short term Investment)	266	196	247
	Bank overdraft account	(178)	(159)	68
	Cosh and Cash equivalents	94	40	
-	Effect of Unrealised foreign exchange (gain)/loss (Net)			375
-	Cash and Cash equivalents as restated	94	40	375
21	The above Unauidted Cash Flow Statement has been prepared under Indian Accounting Standard (Ind AS) 7 " Cash Flow Statement".	INCOMPANY OF A	Statement of the local data	213



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