

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

Scrip code: 505358

Sub: Outcome of Board Meeting - Financial results

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




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: +91-2676-221870, 90999 18471, Fax: +91-2676-220887

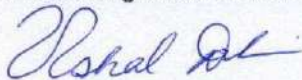
Works Unit - II : Halol-Champaner Road, P.O. Chandrapura, Tal. : Halol - 391 520. Dist. Panchmahals, Gujarat, India Phone: +91-99240 99261
www.integraengineering.in E-mail : info@integraengineering.in CIN : L29199GJ1981PLC028741

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

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



Vishal P. Doshi

Partner

Membership No. 101533

UDIN: 19101533AAAA847100

Place: Vadodara

Date: 22nd October, 2019



INTEGRA Engineering India Limited

Regd. 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.integraengineering.in, CIN - L29199GJ1981PLC028741

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

(₹ in Lacs)

Particular	Financial results for					
	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
I Revenue from Operations	1,620.55	1,568.67	1,625.84	3,189.22	2,952.57	6,266.25
II Other Income	93.18	48.45	43.76	141.63	89.60	181.54
III TOTAL (I+II)	1,713.73	1,617.12	1,669.60	3,330.85	3,042.17	6,447.79
IV EXPENDITURE :						
Cost of Material Consumed	717.68	872.05	818.06	1,589.74	1,535.19	3,341.64
Purchase of Stock in trade	44.90	44.90	51.31	89.80	90.11	167.10
Changes in Inventories of Finished goods, stock in trade and work in progress	76.29	-73.72	-31.32	2.57	-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	75.54
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						
Current Tax relating to:						
- current year	62.21	51.97	57.02	114.18	89.52	196.40
- earlier years	-	-	-	-	-	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
VIII Other Comprehensive Income						
(a) Items that will not be reclassified to profit or loss						
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
IX 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
X Paid-up Equity Share Capital (Face value of 1/- each)	342.45	342.45	342.45	342.45	342.45	342.45
XI Other Equity	-	-	-	2,365.09	1,156.89	1,984.35
XII Earning per share (Basic and Diluted)						
Basic	0.60	0.50	0.55	1.10	0.86	3.25
Diluted	0.60	0.50	0.55	1.10	0.86	3.25

Notes :-

- The above standalone 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.
- 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 September, 2019.
- The operations of the company are limited to one segment, namely Manufacturing of Machineries and Components.
- Figures of the previous period / year have been re-grouped / re-arranged wherever necessary.

For INTEGRA Engineering India Limited

DIRECTOR

Place : Halol
Date : October 22, 2019



INTEGRA Engineering India Limited

Statement of Unaudited Standalone Assets and Liabilities as on 30.09.2019

(₹ in lacs)

Particulars	As at 30.09.2019 Unaudited	As at 31.03.2019 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	536.31
(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	1,086.09
(b) Financial Assets		
(i) Trade receivables	2,253.90	1,840.25
(ii) Cash and cash equivalents	271.66	374.70
(iii) Other Bank Balances	252.42	254.39
(iv) Loans	0.75	1.83
(v) Others	34.76	17.47
(c) Current Tax Assets (net)	-	27.82
(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
Total assets	6,039.81	5,525.66
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	2,326.80
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,240.00	1,240.00
(b) Provisions	15.80	3.80
Total non-current liabilities	1,255.80	1,243.80
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	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 enterprises	521.67	739.77
(iii) Others	964.65	843.80
(b) Other current liabilities	52.98	16.85
(c) Provisions	5.77	5.77
(d) Current Tax Liabilities (net)	42.04	-
Total current liabilities	2,076.46	1,955.06
Total Equity and Liabilities	6,039.81	5,525.66



	Particulars	Six months ended	Six months ended	Year Ended
		30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Audited
[A]	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit/(Loss) before tax	530	418	906
	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 Doubtful Debt	-	(2)	(6)
	Impairment of Assets held for sale	-	-	4
	(Profit)/Loss on sale of Fixed Assets (Net)	-	-	11
	Remeasurement of Defined Plans	1	(6)	2
	Interest Expenses	1	4	20
	Provision for Doubtful Receivables/Advances/Sundry balances written off	-	-	5
	Operating Profit/(Loss) before changes in working capital	578	460	1,029
	Adjustment for (Increase)/Decrease in Operating Assets			
	Inventories	38	(285)	(354)
	Trade Receivables	(443)	(93)	4
	Loans and Advances	263	(3)	(0)
	Other Assets	(297)	97	39
	Adjustment for Increase/(Decrease) in Operating Liabilities			
	Trade Payables	(227)	(44)	23
	Provisions	12	(8)	(13)
	Other Liabilities	157	80	59
	Cash flow from operations after changes in working capital	82	204	788
	Net Direct Taxes (Paid)/Refunded	(42)	(83)	(284)
	Net Cash Flow from/(used in) Operating Activities	39	121	503
[B]	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Fixed Assets including Capital Advances & CWIP	(337)	(125)	(161)
	Sale of Fixed Assets	-	-	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			
	Interest Expenses	(1)	(4)	(20)
	Net Cash Flow from/(used in) Financing Activities	(1)	(4)	(20)
	Net Increase/ (Decrease) in Cash and Cash Equivalents	(281)	9	345
	Cash & Cash Equivalents at beginning of period (see Note 1)	375	31	30
	Cash and Cash Equivalents at end of period (see Note 1)	94	40	375
Notes:				
1	Cash and Cash equivalents comprise of:			
	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)	68
	Cash and Cash equivalents	94	40	375
	Effect of Unrealised foreign exchange (gain)/loss (Net)	-	-	-
	Cash and Cash equivalents as restated	94	40	375
2	The above Unaudited Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) 7 "Cash Flow Statement".			



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

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.
2. 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. No.	Name of the Entity	Relationship
1	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



K C Mehta & Co.

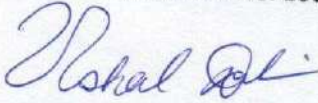
Chartered Accountants

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

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: 19101533 AAAABZ1334

Place: Vadodara

Date: 22nd October, 2019



INTEGRA Engineering India Limited

Regd. 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.integraengineering.in, CIN - L29199GJ1981PLC028741

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

Particular	Financial results for					
	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
I Revenue from Operations	1,620.55	1,568.67	1,625.84	3,189.22	2,952.57	6,266.25
II Other Income	93.18	48.45	43.76	141.63	89.60	181.54
III TOTAL (I+II)	1,713.73	1,617.12	1,669.60	3,330.85	3,042.17	6,447.79
IV EXPENDITURE:						
Cost of Material Consumed	717.68	872.06	818.06	1,589.74	1,535.19	3,341.64
Purchase of Stock in trade	44.90	44.90	51.31	89.80	90.11	167.10
Changes in Inventories of Finished goods, stock in trade and work in progress	76.29	-73.72	-31.92	2.57	-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						
Current Tax relating to:						
- current year	62.21	51.97	57.02	114.18	89.52	196.40
- earlier years	-	-	-	-	-	3.83
Deferred Tax	21.72	18.12	21.44	39.84	34.44	-406.24
VII Profit before share in Net Profit of Associates (V-VI)	205.83	169.95	189.33	375.78	294.15	1,111.69
VIII Add: Share in net profit of Associates	-	-	-	-	-	-
IX Profit for the period (V-VII)	205.83	169.95	189.33	375.78	294.15	1,111.69
X Other Comprehensive Income						
(a) Items that will not be reclassified to profit or loss						
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
XI Total Comprehensive Income for the year (VII+VIII) (Comprising Profit and Other Comprehensive Income for the year)	206.19	170.31	187.16	376.51	289.82	1,113.05
XII Paid-up Equity Share Capital (Face value of 1/- each)	342.45	342.45	342.45	342.45	342.45	342.45
XIII Other Equity	-	-	-	2,365.09	1,156.89	1,984.35
XIV Earning per share (Basic and Diluted)						
Basic	0.60	0.50	0.55	1.10	0.86	3.25
Diluted	0.60	0.50	0.55	1.10	0.86	3.25

Notes :-

- 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.
- 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 September, 2019.
- The Company's share of losses of the associates exceeds the carrying value of the investment and hence, the Company has discontinued recognising its share of further losses and the investment is reported at nil value.
- In accordance with the requirements 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 quarter and half year ended 30th September 2019.
- The operations of the company are limited to one segment, namely Manufacturing of Machineries and Components.
- Figures of the previous period / year have been re-grouped / re-arranged wherever necessary.

For INTEGRA Engineering India Limited

DIRECTOR

Place : Halol

Date : October 22, 2019



Statement of Unaudited Consolidated Assets and Liabilities as on 30.09.2019

(₹ in Lacs)

Particulars	As at	As at
	30.09.2019 Unaudited	31.03.2019 Audited
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	1,154.30	1,140.09
(b) Intangible assets	13.33	14.08
(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	536.31
(f) Other non-current assets	360.10	74.49
Total non-current assets	2,054.10	1,812.23
(2) Current Assets		
(a) Inventories	1,047.84	1,086.09
(b) Financial Assets		
(i) Trade receivables	2,253.90	1,840.25
(ii) Cash and cash equivalents	271.66	374.70
(iii) Other Bank Balances	252.42	254.39
(iv) Loans	0.75	1.83
(v) Others	34.76	17.47
(c) Current Tax Assets (net)	-	27.82
(d) Other current assets	67.82	64.37
Total current assets	3,929.18	3,666.92
Assets classified as held for sale	46.52	46.52
Total assets	6,039.81	5,525.68
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	2,326.80
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,240.00	1,240.00
(b) Provisions	15.80	3.80
Total non-current liabilities	1,255.80	1,243.80
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	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 enterprises	521.67	739.77
(iii) Others	964.65	843.80
(b) Other current liabilities	52.98	16.85
(c) Provisions	5.77	5.77
(d) Current Tax Liabilities (net)	42.04	-
Total current liabilities	2,076.46	1,955.06
Total Equity and Liabilities	6,039.81	5,525.66



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

	Particulars	₹ in Lacs		
		Six months ended	Six months ended	Year Ended
		30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Audited
[A]	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit/(Loss) before tax	530	418	906
	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 Doubtful Debt	-	(2)	(6)
	Impairment of Assets held for sale	-	-	4
	(Profit)/Loss on sale of Fixed Assets (Net)	-	-	11
	Remeasurement of Defined Plans	1	(6)	2
	Interest Expenses	1	4	20
	Provision for Doubtful Receivables/Advances/Sundry balances written off	-	-	5
	Operating Profit/(Loss) before changes in working capital	578	460	1,029
	Adjustment for (Increase)/Decrease in Operating Assets			
	Inventories	38	(285)	(354)
	Trade Receivables	(443)	(93)	4
	Loans and Advances	263	(3)	(0)
	Other Assets	(297)	97	39
	Adjustment for Increase/(Decrease) in Operating Liabilities			
	Trade Payables	(227)	(44)	23
	Provisions	12	(8)	(13)
	Other Liabilities	137	80	59
	Cash flow from operations after changes in working capital	82	204	788
	Net Direct Taxes (Paid)/Refunded	(42)	(83)	(284)
	Net Cash Flow from/(used in) Operating Activities	39	121	503
[B]	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Fixed Assets including Capital Advances & CWIP	(337)	(125)	(161)
	Sale of Fixed Assets	-	-	3
	Interest Income	15	16	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			
	Interest Expenses	(1)	(4)	(20)
	Net Cash Flow from/(used in) Financing Activities	(1)	(4)	(20)
	Net Increase/ (Decrease) in Cash and Cash Equivalents	(281)	9	345
	Cash & Cash Equivalents at beginning of period (see Note 1)	375	31	30
	Cash and Cash Equivalents at end of period (see Note 1)	94	40	375
Notes:				
1	Cash and Cash equivalents comprise of:			
	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)	68
	Cash and Cash equivalents	94	40	375
	Effect of Unrealised foreign exchange (gain)/loss (Net)	-	-	-
	Cash and Cash equivalents as restated	94	40	375
2	The above Unaudited Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) 7 "Cash Flow Statement".			

