

AHLUWALIA CONTRACTS (INDIA) LIMITED

Regd. Office : A-177, Okhla Industrial Area, Phase-I, New Delhi-110020.

CIN NO. L45101DL1979PLC009654 - Website - www.acilnet.com Email - mail@acilnet.com

Statement of Un-Audited Financial Results for the quarter and half year ended 30th September, 2021

(Rs. in Lakhs)

SL. NO.	PARTICULARS	S T A N D A L O N E					
		Quarter Ended		Half Year Ended		Year Ended	
		30.09.2021 (Un-Audited)	30.06.2021 (Un-Audited)	30.09.2020 (Un-Audited)	30.09.2021 (Un-Audited)	30.09.2020 (Un-Audited)	31.03.2021 (Audited)
I	Revenue from Operations	69800.75	58009.90	43451.32	127810.65	68435.97	198219.04
II	Other Income	693.21	587.13	700.03	1280.34	1405.84	2231.64
III	Total Income (I+II)	70493.96	58597.03	44151.35	129090.99	69841.81	200450.68
IV	Expenses						
	(a) Cost of Materials Consumed	32072.29	25251.76	21004.82	57324.05	33084.16	91923.01
	(b) Construction Expenses	3599.76	2882.13	2871.46	6481.89	4518.16	11119.99
	(c) Sub-Contract work	21144.60	17876.68	11451.54	39021.28	17055.19	55645.43
	(d) Employees benefits expense	4970.16	4385.20	3525.87	9355.36	6170.28	15344.63
	(e) Finance Costs	1169.12	1147.23	979.09	2316.35	1806.36	4259.65
	(f) Depreciation & amortisation expenses	844.60	832.01	732.23	1676.61	1455.28	3043.72
	(g) Other Expenses	1699.23	1573.50	1179.03	3272.73	2336.61	8761.92
	Total Expenses (IV)	65499.76	53948.51	41744.04	119448.27	66426.04	190098.35
V-	Profit / (Loss) before exceptional items and tax (III-IV)	4994.20	4648.52	2407.31	9642.72	3415.77	10352.33
VI-	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII-	Profit(+) / Loss(-) before tax (V-VI)	4994.20	4648.52	2407.31	9642.72	3415.77	10352.33
VIII-	Tax Expense						
	a) Current Tax	1516.33	1472.52	539.24	2988.85	869.97	2536.52
	b) Deferred Tax Charge/(Credit)	(100.72)	(303.12)	71.63	(403.84)	1.48	91.81
	Total Tax Expense	1415.61	1169.40	610.87	2585.01	871.45	2628.33
IX-	Net Profit(+) / Loss(-) for the period (VII-VIII)	3578.59	3479.12	1796.44	7057.71	2544.32	7724.00
X-	Other Comprehensive Income /(Loss)						
	Item to be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items to be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Item not to be reclassified to profit or loss	(42.74)	(42.74)	0.58	(85.48)	1.17	(170.95)
	Income tax relating to items not to be reclassified to profit or loss	10.76	10.76	(0.15)	21.52	(0.30)	43.02
XI-	Total Comprehensive Income (IX+X)	3546.61	3447.14	1796.87	6993.75	2545.19	7596.07
XII-	Paid-up equity share capital (Face value of Rs. 2/- each)	1339.75	1339.75	1339.75	1339.75	1339.75	1339.75
XIII-	Other Equity						86659.39
XIV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):						
	- Basic	5.34	5.19	2.68	10.54	3.80	11.53
	- Diluted	5.34	5.19	2.68	10.54	3.80	11.53

SEGMENT RESULTS

SL. NO.	PARTICULARS	S T A N D A L O N E					
		Quarter Ended		Half Year Ended		Year Ended	
		30.09.2021 (Un-Audited)	30.06.2021 (Un-Audited)	30.09.2020 (Un-Audited)	30.09.2021 (Un-Audited)	30.09.2020 (Un-Audited)	31.03.2021 (Audited)
1	Segment Revenue						
	a) Contract Work	69402.70	57890.67	42989.05	127293.37	67967.39	197238.87
	b) Investment Property	78.05	36.47	49.27	114.52	55.58	210.24
	c) Others	320.00	82.76	413.00	402.76	413.00	769.93
	Total	69800.75	58009.90	43451.32	127810.65	68435.97	198219.04
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Income From Operations	69800.75	58009.90	43451.32	127810.65	68435.97	198219.04
2	Segment Result						
	a) Contract Work	6276.91	5953.63	3673.02	12230.54	5708.50	15644.20
	b) Investment Property	(60.60)	(103.54)	(122.12)	(164.14)	(268.87)	(469.54)
	c) Others	17.82	6.05	(95.30)	23.87	(95.30)	(294.71)
	Total	6234.13	5856.14	3455.60	12090.27	5344.33	14879.95
	Less:						
	a) Finance Cost	1169.12	1147.23	979.09	2316.35	1806.36	4259.65
	b) Other un-allocable expense net of unallocable income	70.81	60.39	69.20	131.20	122.20	267.97
	Total Profit before Tax	4994.20	4648.52	2407.31	9642.72	3415.77	10352.33
	Segment Assets						
	a) Contract Work	159065.12	165176.08	148323.39	159065.12	148323.39	152713.99
	b) Investment Property	10847.45	10932.96	11175.17	10847.45	11175.17	11010.39
	c) Others	3877.02	4177.01	4810.06	3877.02	4810.06	4253.73
	d) Unallocated	31580.88	27842.62	18264.54	31580.88	18264.54	38191.30
	Total Segment Assets	205370.47	208128.67	182573.16	205370.47	182573.16	206169.41
	Segment Liabilities						
	a) Contract Work	101933.10	108567.52	90040.01	101933.10	90040.01	111278.52
	b) Investment Property	5653.61	5507.44	5176.90	5653.61	5176.90	5396.55
	c) Others	0.00	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	2790.88	2607.44	4407.98	2790.88	4407.98	1495.20
	Total Segment Liabilities	110377.59	116682.40	99624.89	110377.59	99624.89	118170.27
3	Capital Employed						
	(Segment Assets - Segment Liabilities)						
	a) Contract Work	57132.02	56608.56	58283.38	57132.02	58283.38	41435.47
	b) Investment Property	5193.84	5425.52	5998.27	5193.84	5998.27	5613.84
	c) Others	3877.02	4177.01	4810.06	3877.02	4810.06	4253.73
	d) Unallocated	28790.00	25235.18	13856.56	28790.00	13856.56	36696.10
	Total Capital Employed	94992.88	91446.27	82948.27	94992.88	82948.27	87999.14

STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	Standalone	
	AS AT 30.09.2021	AS AT 31.03.2021
	(Un-Audited)	(Audited)
ASSETS		
Non- current assets		
(a) Property, plant and equipments	11332.61	11338.33
(b) Capital work-in-progress	0.00	37.83
(c) Right of use assets	648.31	675.18
(d) Investment Property	10608.58	10823.00
(e) Other Intangible assets	105.61	115.39
(f) Financial assets		
(i) Investments	628.00	628.00
(ii) Loans	447.56	459.48
(iii) Trade Receivables	5100.12	6049.02
(iv) Other financial assets	3192.84	3387.87
(g) Deferred tax assets (net)	2734.34	2308.98
(h) Non-current tax assets (net)	2635.80	2635.80
(i) Other non-current assets	13909.41	11803.25
Total Non-current assets	51343.18	50262.13
Current assets		
(a) Inventories	27207.58	29718.30
(b) Financial assets		
(i) Trade receivables	40704.35	37444.48
(ii) Cash and cash equivalents	22532.35	32549.15
(iii) Bank balances other than cash & cash equivalents mentioned above	12353.81	9205.65
(iv) Loans	27.98	25.96
(v) Other financial assets	696.83	1093.97
(c) Other current assets	50504.39	45869.77
Total Current assets	154027.29	155907.28
TOTAL ASSETS	205370.47	206169.41
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1339.75	1339.75
(b) Other Equity	93653.13	86659.39
Total Equity	94992.88	87999.14
LIABILITIES:		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	21.64	63.54
(ii) Lease liabilities	4886.06	4835.37
(iii) Other financial Liabilities	379.47	371.29
(b) Provisions	658.13	518.28
(c) Other non-current liabilities	13351.31	15166.21
Total Non-current liabilities	19296.61	20954.69
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2536.09	1495.20
(ii) Lease liabilities	324.57	299.63
(iii) Trade payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	714.59	707.54
Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	58461.26	63313.87
(iv) Other financial liabilities	4931.57	4841.82
(b) Other current liabilities	23458.84	26243.09
(c) Provisions	399.28	314.43
(d) Current tax liabilities (net)	254.78	0.00
Total Current liabilities	91080.98	97215.58
TOTAL EQUITY AND LIABILITIES	205370.47	206169.41

STATEMENT OF CASH FLOW

	PARTICULARS	Standalone	
		Half Year Ended	Half Year Ended
		30.09.2021	30.09.2020
		(Un-Audited)	(Un-Audited)
A.	Cash Flow from Operating Activities		
	Net Profit/(Loss) before Tax	9642.72	3415.77
	Adjustment for :		
	Depreciation & amortisation expense	1676.61	1455.28
	Interest Income	(659.21)	(708.26)
	Interest Expense	1739.34	1156.75
	Impairment of inventory	0.00	51.87
	Trade Receivables/ Advances written off	0.00	1008.93
	Provision for doubtful trade receivables/ advances/ others	901.21	0.00
	Liabilities written back	(21.13)	(695.28)
	(Gain) / Loss on Sale of Property, Plant and Equipment (net)	79.39	(2.30)
	Unrealised (gain)/loss on foreign exchange (net)	0.57	0.00
	Operating Profit before working Capital Changes :	13359.50	5682.76
	Movements in Working Capital :		
	(Increase)/decrease in Trade Receivables	(3071.31)	(5885.32)
	(Increase)/decrease in Inventories	2510.72	3280.55
	Increase/(decrease) in Trade payables, Financial & Other liabilities and Provisions	(9318.19)	4677.12
	(Increase)/decrease in Other financial assets and Other assets	(6293.55)	(6833.12)
	Cash generated from Operations :	(2812.83)	921.99
	Direct Taxes Paid	(2734.07)	(1132.71)
	Net Cash flow from/(used in) Operating Activities (A)	(5546.90)	(210.72)
B.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipment including capital work-in-progress	(1513.21)	(871.82)
	Movement in Fixed Deposits with Banks	(2894.31)	(1527.39)
	Proceeds from sale of property, plant and equipment	51.83	23.04
	Interest Received	419.33	484.24
	Net Cash flow from/(used in) Investing Activities (B)	(3936.36)	(1891.93)
C.	Cash Flow from Financing Activities		
	Repayment of long term borrowings	(38.50)	(20.01)
	Proceeds from/ (repayment of) Short term borrowings	1040.90	(242.29)
	Payment of Lease Liabilities	(158.49)	0.00
	Interest Paid	(1377.45)	(847.89)
	Net Cash flow from/(used in) Financing Activities (C)	(533.54)	(1110.19)
	Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	(10016.80)	(3212.84)
	Cash & Cash equivalents at the beginning of the year	32549.15	16498.68
	Cash & Cash equivalents at the end of the period	22532.35	13285.84
	Components of Cash and Cash Equivalents		
	Cash in Hand	52.01	50.74
	Deposits with original maturity of less than 3 months	1501.33	3725.46
	Balance with Scheduled Banks :		
	Current Accounts	20979.01	9509.64
		22532.35	13285.84

Notes :

- The above standalone & consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th November, 2021. The standalone & consolidated financial results have been prepared in accordance with Indian Accounting Standards (IND-AS) prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter. The statutory auditors have expressed unqualified review opinion.
- Based on the "management approach" as defined in Ind AS 108- Operating Segments the Chief Operating Decision Maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments and segment information is presented accordingly.
- The Company has considered the impact of COVID 19 as evident so far in the above published financial results. The Company will also continue to closely monitor any material changes to future economic conditions which necessitate any future modifications.
- The Parliament of India has approved the Code of Social Security 2020 (the Code) which may impact the contributions by the Company towards Provident fund, Gratuity and ESIC. The Code has been published in the Gazette of India however, the effective date has not yet been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact if any in the period the Code becomes effective.
- The figures for the corresponding previous periods have been regrouped/reclassified wherever necessary to make them comparable.
- Results are available at Company's website www.acinet.com and also at BSE and NSE Websites www.bseindia.com & www.nseindia.com

On behalf of the Board of Directors

Place : New Delhi
Date : 13.11.2021

(BIKRAMJIT AHLUWALIA)
CHAIRMAN & MANAGING DIRECTOR
DIN NO.00304947

AHLUWALIA CONTRACTS (INDIA) LIMITED

Regd. Office : A-177, Okhla Industrial Area, Phase-I, New Delhi-110020.

CIN NO. L45101DL1979PLC009654 - Website - www.acilnet.com Email - mail@acilnet.com

Statement of Un-Audited Financial Results for the quarter and half year ended 30th September, 2021

(Rs. in Lakhs)

SL. NO.	PARTICULARS	CONSOLIDATED					
		Quarter Ended		Half Year Ended		Year Ended	
		30.09.2021 (Un-Audited)	30.06.2021 (Un-Audited)	30.09.2020 (Un-Audited)	30.09.2021 (Un-Audited)	30.09.2020 (Un-Audited)	31.03.2021 (Audited)
I	Revenue from Operations	69800.75	58009.90	43451.32	127810.65	68435.97	198219.04
II	Other Income	693.21	587.13	700.03	1280.34	1405.84	2231.64
III	Total Income (I+II)	70493.96	58597.03	44151.35	129090.99	69841.81	200450.68
IV	Expenses						
	(a) Cost of Materials Consumed	32072.29	25251.76	21004.82	57324.05	33084.16	91923.01
	(b) Construction Expenses	3599.76	2882.13	2871.46	6481.89	4518.16	11119.99
	(c) Sub-Contract work	21144.60	17876.68	11451.54	39021.28	17055.19	55645.43
	(d) Employees benefits expense	4970.16	4385.20	3525.87	9355.36	6170.28	15344.63
	(e) Finance Costs	1169.12	1147.23	979.09	2316.35	1806.36	4259.65
	(f) Depreciation & amortisation expenses	844.60	832.01	732.23	1676.61	1455.28	3043.72
	(g) Other Expenses	1700.03	1574.43	1180.01	3274.46	2338.47	8765.92
	Total Expenses (IV)	65500.56	53949.44	41745.02	119450.00	66427.90	190102.35
V-	Profit / (Loss) before exceptional items and tax (III-IV)	4993.40	4647.59	2406.33	9640.99	3413.91	10348.33
VI-	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII-	Profit(+)/Loss(-) before tax (V-VI)	4993.40	4647.59	2406.33	9640.99	3413.91	10348.33
VIII-	Tax Expense						
	a) Current Tax	1516.33	1472.52	539.24	2988.85	869.97	2536.52
	b) Deferred Tax Charge/(Credit)	(100.72)	(303.12)	71.63	(403.84)	1.48	91.81
	Total Tax Expense	1415.61	1169.40	610.87	2585.01	871.45	2628.33
IX-	Net Profit(+)/Loss(-) for the period (VII-VIII)	3577.79	3478.19	1795.46	7055.98	2542.46	7720.00
X-	Other Comprehensive Income /(Loss)						
	Item to be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items to be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Item not to be reclassified to profit or loss	(42.74)	(42.74)	0.58	(85.48)	1.17	(170.95)
	Income tax relating to items not to be reclassified to profit or loss	10.76	10.76	(0.15)	21.52	(0.30)	43.02
XI-	Total Comprehensive Income (IX+X)	3545.81	3446.21	1795.89	6992.02	2543.33	7592.07
XII-	Paid-up equity share capital (Face value of Rs. 2/- each)	1339.75	1339.75	1339.75	1339.75	1339.75	1339.75
XIII-	Other Equity						86535.29
XIV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):						
	- Basic	5.34	5.19	2.68	10.53	3.80	11.52
	- Diluted	5.34	5.19	2.68	10.53	3.80	11.52

SEGMENT RESULTS

SL. NO.	PARTICULARS	CONSOLIDATED					
		Quarter Ended		Half Year Ended		Year Ended	
		30.09.2021 (Un-Audited)	30.06.2021 (Un-Audited)	30.09.2020 (Un-Audited)	30.09.2021 (Un-Audited)	30.09.2020 (Un-Audited)	31.03.2021 (Audited)
1	Segment Revenue						
	a) Contract Work	69402.70	57890.67	42989.05	127293.37	67967.39	197238.87
	b) Investment Property	78.05	36.47	49.27	114.52	55.58	210.24
	c) Others	320.00	82.76	413.00	402.76	413.00	769.93
	Total	69800.75	58009.90	43451.32	127810.65	68435.97	198219.04
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Income From Operations	69800.75	58009.90	43451.32	127810.65	68435.97	198219.04
2	Segment Result						
	a) Contract Work	6276.91	5953.63	3673.02	12230.54	5708.50	15644.20
	b) Investment Property	(61.40)	(104.47)	(123.10)	(165.87)	(270.73)	(473.54)
	c) Others	17.82	6.05	(95.30)	23.87	(95.30)	(294.71)
	Total	6233.33	5855.21	3454.62	12088.54	5342.47	14875.95
	Less:						
	a) Finance Cost	1169.12	1147.23	979.09	2316.35	1806.36	4259.65
	b) Other un-allocable expense net of unallocable income	70.81	60.39	69.20	131.20	122.20	267.97
	Total Profit before Tax	4993.40	4647.59	2406.33	9640.99	3413.91	10348.33
	Segment Assets						
	a) Contract Work	158437.12	164548.08	147695.39	158437.12	147695.39	152085.99
	b) Investment Property	11239.08	11324.59	11566.79	11239.08	11566.79	11402.01
	c) Others	3877.01	4177.01	4810.06	3877.01	4810.06	4253.73
	d) Unallocated	31725.60	27988.67	18409.43	31725.60	18409.43	38337.41
	Total Segment Assets	205278.81	208038.35	182481.67	205278.81	182481.67	206079.14
	Segment Liabilities						
	a) Contract Work	101933.10	108567.52	90040.01	101933.10	90040.01	111278.52
	b) Investment Property	5687.78	5542.14	5207.36	5687.78	5207.36	5430.38
	c) Others	0.00	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	2790.88	2607.44	4407.98	2790.88	4407.98	1495.20
	Total Segment Liabilities	110411.76	116717.10	99655.35	110411.76	99655.35	118204.10
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a) Contract Work	56504.02	55980.56	57655.38	56504.02	57655.38	40807.47
	b) Investment Property	5551.30	5782.45	6359.43	5551.30	6359.43	5971.63
	c) Others	3877.01	4177.01	4810.06	3877.01	4810.06	4253.73
	d) Unallocated	28934.72	25381.23	14001.45	28934.72	14001.45	36842.21
	Total Capital Employed	94867.05	91321.25	82826.32	94867.05	82826.32	87875.04

STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	Consolidated	
	AS AT 30.09.2021	AS AT 31.03.2021
	(Un-Audited)	(Audited)
ASSETS		
Non- current assets		
(a) Property, plant and equipment	11332.61	11338.33
(b) Capital work-in-progress	0.00	37.83
(c) Right of use assets	648.31	675.18
(d) Investment Property	11000.21	11214.62
(e) Goodwill	138.00	138.00
(f) Other Intangible assets	105.61	115.39
(g) Financial assets		
(i) Loans	447.56	459.48
(ii) Trade Receivables	5100.12	6049.02
(iii) Other financial assets	3192.84	3387.87
(h) Deferred tax assets (net)	2734.33	2308.98
(i) Non-current tax assets (net)	2635.80	2635.80
(j) Other non-current assets	13909.41	11803.25
Total Non-current assets	51244.80	50163.75
Current assets		
(a) Inventories	27207.58	29718.30
(b) Financial assets		
(i) Trade receivables	40704.35	37444.48
(ii) Cash and cash equivalents	22539.07	32557.26
(iii) Bank balances other than cash & cash equivalents mentioned above	12353.81	9205.65
(iv) Loans	27.98	25.96
(v) Other financial assets	696.83	1093.97
(c) Other current assets	50504.39	45869.77
Total Current assets	154034.01	155915.39
TOTAL ASSETS	205278.81	206079.14
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1339.75	1339.75
(b) Other Equity	93527.30	86535.29
Total Equity	94867.05	87875.04
LIABILITIES:		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	21.64	63.54
(ii) Lease liabilities	4886.06	4835.37
(iii) Other financial liabilities	379.47	371.29
(b) Provisions	658.13	518.28
(c) Other non-current liabilities	13351.31	15166.21
Total Non-current liabilities	19296.61	20954.69
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2536.09	1495.20
(ii) Lease liabilities	324.57	299.63
(iii) Trade payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	714.59	707.54
Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	58461.25	63313.87
(iv) Other financial liabilities	4964.82	4875.65
(b) Other current liabilities	23459.77	26243.09
(c) Provisions	399.28	314.43
(d) Current tax liabilities (net)	254.78	0.00
Total Current liabilities	91115.15	97249.41
TOTAL EQUITY AND LIABILITIES	205278.81	206079.14

STATEMENT OF CASH FLOW

PARTICULARS	Consolidated	
	Half Year Ended	Half Year Ended
	30.09.2021 (Un-Audited)	30.09.2020 (Un-Audited)
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	9640.99	3413.91
Adjustment for :		
Depreciation & amortisation expense	1676.61	1455.28
Interest Income	(659.21)	(708.26)
Interest Expense	1739.34	1156.75
Impairment of inventory	0.00	51.87
Doubtful advance/debts written off	0.00	1008.93
Provision for doubtful trade receivables/advances/others	901.21	0.00
Liabilities written back	(21.13)	(695.28)
(Gain) / Loss on Sale of Property, Plant and Equipment (net)	79.39	(2.30)
Unrealised (gain)/loss on foreign exchange (net)	0.57	0.00
Operating Profit before working Capital Changes :	13357.77	5680.90
Movements in Working Capital :		
(Increase)/decrease in Trade Receivables	(3071.31)	(5885.32)
(Increase)/decrease in Inventories	2510.72	3280.55
Increase/(decrease) in Trade payables, Financial & Other liabilities and Provisions	(9317.85)	4677.11
(Increase)/decrease in Other financial assets and Other assets	(6293.55)	(6833.12)
Cash generated from Operations :	(2814.22)	920.12
Direct Taxes Paid	(2734.07)	(1132.71)
Net Cash flow from/(used in) Operating Activities (A)	(5548.29)	(212.59)
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment including capital work-in-progress	(1513.21)	(871.82)
Movement in Fixed Deposits with Banks	(2894.31)	(1527.39)
Proceeds from sale of property, plant and equipment	51.83	23.04
Interest Received	419.33	484.24
Net Cash flow from/(used in) Investing Activities (B)	(3936.36)	(1891.93)
C. Cash Flow from Financing Activities		
Repayment of long term borrowings	(38.50)	(20.01)
Proceeds from/ (repayment of) Short term borrowings	1040.90	(242.29)
Payment of Lease Liabilities	(158.49)	0.00
Interest Paid	(1377.45)	(847.89)
Net Cash flow from/(used in) Financing Activities (C)	(533.54)	(1110.19)
Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	(10018.19)	(3214.71)
Cash & Cash equivalents at the beginning of the year	32557.26	16507.44
Cash & Cash equivalents at the end of the period	22539.07	13292.73
Components of Cash and Cash Equivalents		
Cash in Hand	52.02	50.88
Deposits with original maturity of less than 3 months	1501.33	3725.46
Balance with Scheduled Banks :		
Current Accounts	20985.72	9516.39
	22539.07	13292.73

On behalf of the Board of Directors

Place : New Delhi
Date : 13.11.2021

(BIKRAMJIT AHLUWALIA)
CHAIRMAN & MANAGING DIRECTOR
DIN NO.00304947