

November 12, 2024

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001

Scrip Code: 502873

Dear Sir,

Sub: Outcome of Board Meeting held on November 12, 2024

We wish to inform you that the Board of Directors in their Meeting held today i.e. November 12, 2024 has, inter alia, considered and approved the Unaudited Standalone and Consolidated Financial Results along with the Limited Review Report of the Company for the quarter and half year ended September 30, 2024.

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Unaudited Standalone and Consolidated Financial Results along with Limited Review Report for the quarter and half year ended September 30, 2024.

The said meeting of the Board of Directors commenced at 5:30 PM and concluded at 5:57 PM.

The copies of the above results will also be available on the website of the Company at www.hpthreads.com.

This is for your information and records.

Yours Faithfully,

For H.P. Cotton Textile Mills Limited

Shubham Jain

Company Secretary and Compliance Officer

Encl: As above



(A Government of India recognised Star Export House)

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15 K.M. Stone, Delhi Road, V.PO. Mayar, Hisar - 125 044, Harvana, India

CIN NO. L18101HR1981PLC012274





D. KOTHARY & CO. Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year-to-Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
H.P. Cotton Textile Mills Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of H.P. Cotton Textile Mills Limited ("the Parent"), which includes its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended September 30, 2024 and year-to-date from April 1, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').
- 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. 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 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

Parent

i) H.P. Cotton Textile Mills Limited

Subsidiary

- i) HP MMF Textiles Limited
- 5. The accompanying statement includes unaudited interim financial results and other financial information in respect of one subsidiary, whose interim financial results/information reflects total assets of Rs. 0.99 lakhs as at September 30, 2024, total revenues is Rs. Nil and Rs. Nil, total net profit/(loss) after tax of Rs. (0.22) lakhs and Rs. (0.35) lakhs, total comprehensive income of Rs. (0.22) lakhs and Rs. (0.35) lakhs for the quarter ended September 30, 2024 and year-to-date from April 1, 2024 to September 30, 2024 respectively, and net cash outflows of Rs. 0.00 lakhs as at September 30, 2024, which have been reviewed by us.



D. KOTHARY & CO. Chartered Accountants

6. Based on our review conducted and procedures performed as stated in para 3 above, 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 specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. Kothary & Co.

Chartered Accountants

Firm Registration No. 105335W

Deepak O. Narsaria

Partner

Membership No. 121190 UDIN: 24121190BKBOXO1361

Place: Mumbai

Date: 12th November, 2024

Regd. Office:- 15th Km Stone, Delhi Road, VPO- Mayar, Hisar, Haryana-125044
CIN: L1810HR1981PLC012274, Email: info@hpthreads.com, Website: www.hpthreads.com
Tel: +91-11-41540471, Fax: +91-11-49073410

Statement of consolidated unaudited financial results for the quarter and six months ended 30 September 2024

		Quarter ended 30 September 2024	Quarter ended 30 June 2024	Quarter ended 30 September 2023	Six months ended 30 September 2024	Six months ended 30 September 2023	Year ended 31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income:						
1.	Revenue from operations	3,374	2,532	2,249	5,905	4,878	9,356
II.	Other income	26	31	58	58	93	180
111	Total income (I + II)	3,400	2,563	2,307	5,963	4,971	9,536
IV	Expenses:						
	Cost of materials consumed	1,346	1,135	953	2,481	1,910	3,477
	Changes in inventories of finished goods and work-in-progress	123	(250)	(319)	(127)	(46)	304
	Employee benefits expense	726	641	592	1,367	1,174	2,331
	Finance costs	168	146	166	314	312	667
	Depreciation and amortisation expense	83	82	88	165	177	350
	Power and fuel	361	345	370	706	728	1,347
	Other expenses	414	439	371	853	750	1,480
	Total expenses (IV)	3,221	2,538	2,221	5,759	5.005	9,956
V	(Loss)/profit before tax (III - IV)	179	25	86	204	(34)	(420)
VI	Tax expense:				201	(04)	(420)
	- Current tax	22	= 2	¥	9 1	-	
	- Tax credit of earlier years	_			·		
	- Deferred tax (credit)/expense	96	(22)	(448)	74	(475)	(510)
	Total tax expense	96	(22)	(448)	74	(475)	(510)
VII	(Loss)/profit for the period/year (V - VI)	83	47	534	130	441	90
	Other comprehensive income				100	331	30
	Items that will not be reclassified to profit or loss						
	Re-measurement gain of defined benefit obligations	2				(4)	(20)
	Income tax relating to these items that will not be reclassified to profit			- 5 1		(1)	(20)
	or loss	7				0	0
IX	Total comprehensive (loss)/income for the period/year {comprising						
	(loss)/profit and other comprehensive income for the period/year} (VII+	83	47	534	130		
	VIII)	63	47	534	130	440	76
Y	Paid-up equity share capital (face value per share Rs. 10)	200	200	000			
	Other equity	392	392	392	392	392	392
	Earning/Loss per share (face value of Rs. 10 each)	(not annualised)	(not nonvelled)	fort server Constitution	1,113	1,348	983
All	(a) Basic (Rs.)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	(b) Diluted (Rs.)	2.14	1.20	13.66	3.34	11.31	2.31
-	[[b] Diluted [Ks.]	2,14	1.20	13.66	3.34	11.31	2.31

- 1. The consolidated unaudited financial results of H.P. Cotton Textile Mills Limited ("the Holding Company") for the Quarter ended 30 September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12 November 2024. The statutory auditors have carried out a limited review of consolidated unaudited financial results of the Holding Company, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing and other Disclosure Requirements) Regulation, 2015.
- 2. The above consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS-34'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 as amended.
- 3. In accordance with Ind AS 108 Operating Segments, the Board of Directors of the Holding Company, being the chief operating decision maker, have determined their only business segment viz Textile (spinning). Since the Group's business is from manufacturing and sale of textile (spinning), hence, no additional disclosures have been furnished.
- 4. As notified vide disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated 19 March 2019, the Holding Company's promoters have entered into a family agreement dated 14 March 2019, which would result in inter-se transfer of equity shares of the Holding Company by and among members of the Promoter Group over next two years (collectively, the "Proposed Family Re-arrangement"), which has partially been executed and partially would be executed in due course.

In continuance of the above family arrangement, Mr. Ravindra Agarwal, Mr. Surendra Kumar Agarwal and Mr. Kailash Kumar Agarwal have executed another re-arrangement agreement dated 12 February 2020, which would result in an inter-se transfer of all equity shares of Mr. Ravindra Agarwal & family and Mr. Surendra Kumar Agarwal & family to Mr. Kailash Kumar Agarwal. During the FY 2021-22, the proposed inter-se transfer from Mr. Surendra Kumar Agarwal and family to Mr. Kailash Kumar Agarwal and the indirect acquisition of shares of the Holding Company held by certain entities, namely, Jainish Products Limited, Sailesh Textile Manufacturing Company Limited, Achhar Investments Limited and Sacred Trading & Investment Co. Limited has been completed in favour of Mr. Kailash Kumar Agarwal.

5. The figures of the corresponding previous quarter/year have been regrouped/reclassified wherever considered necessary to correspond to current period classification/grouping/disclosures.

For H.P. Cotton Textile Mills Limited

RaghavKumar Agarwal Whole-Time Director, CEO & CFO

DIN: 02836610 Place: New Delhi

Date: 12 November 2024

Regd. Office:- 15th Km Stone, Delhi Road, VPO- Mayar, Hisar, Haryana-125044

CIN: L1810HR1981PLC012274, Email: info@hpthreads.com, Website: www.hpthreads.com

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Statement of consolidated unaudited assets and liabilities as at 30 September 2024

ASSETS (a) Property, plant and equipment (b) Capital work-in-progress* (c) Right-for-isse assets (d) Other intangible assets (d) Other intangible assets (i) Other financials assets (ii) Other financials assets (iii) Other financials assets (iii) Other non-current assets (net) (iii) Other non-current assets (iv) Other non-current liabilities (iv) Other non-current liabilities (iv) Other non-current liabilities (iv) Other financial liabili	Particulars	As at 30 September 2024	As at 31 March 2024
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(iv) Other financial liabilities 342 2 (b) Other current liabilities 382 8 (c) Provisions 201 2 6,670 6,1		2,384	2,04
(b) Other current liabilities 382 8 (c) Provisions 201 2 6,670 6,1		342	21
(c) Provisions 201 2 6,670 6,1			52
6,670 6,1			20
7.1			6,11
	Total equity and liabilities	9,698	8,84

^{*}Rounded off to zero



Regd. Office:- 15th Km Stone, Delhi Road, VPO- Mayar, Hisar, Haryana-125044

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Tel: +91-11-41540471, Fax: +91-11-49073410

Statement of consolidated unaudited cash flow for the six months ended 30 September 2024

(₹ in lacs except as stated otherwise) **Particulars** Six months ended Six months ended 30 September 2024 30 September 2023 (Unaudited) (Unaudited) A. Cash flows from operating activities Net loss before tax 204 (34)Adjustments for: Depreciation and amortisation expense 165 178 Liabilities no longer required written back (25)Amount written off 53 1 Profit on sale of property, plant and equipment (1)Unrealised foreign exchange fluctuation 2 5 Interest income classified as investing cash flow (6)(5)Interest expense 314 312 Changes in fair value of financial assets at fair value through profit and loss* (0)(0)Operating (loss)/profit before working capital changes 734 429 Movements in working capital: Increase/(Decrease) in other non-current assets* 1 0 Increase/(Decrease) in other non-current financial assets 0 (2) Increase/(Decrease) in trade receivables (616)145 Increase/(Decrease) in other current assets (116)(81)Increase/(Decrease) in other current financial assets 22 (12)Increase/(Decrease) in inventories (354)(100)Increase/(Decrease) in trade payables 407 (179)Increase/(Decrease) in other financial liabilities 127 21 Increase/(Decrease) in other current liabilities (144)(58)Increase/(Decrease) in provisions 107 49 Cash flow from operations 168 212 Income taxes paid (net of refund received during the year) (0)12 Net cash flow generated/(used in) from operating activities 168 224 B. Cash flows from investing activities Purchase of property, plant and equipment, including intangible assets, capital (61)(22)work in progress and capital advances Proceeds from fixed deposits 0 (2)Interest received 2 5 Net cash flow used in investing activities (59)(19)C. Cash flows from financing activities Proceeds from long-term borrowings 175 60 Repayment of long-term borrowings (213)(80)Proceeds/repayment of short term borrowings (net) 107 42 Payment of principal portion of lease liability (14)(15)Payment of interest portion of lease liability (21)(22)Finance charges paid (144)(290)Net cash flow generated/(used in) from financing activities (111)(304)D. Net decrease in cash and cash equivalents (A+B+C) (2)(99)Cash and cash equivalents at the beginning of the year 7 105 Cash and cash equivalents at the end of the year (D+E) 5 6 G. Cash and cash equivalents comprises of:

*rounded off to zero

ii. Cash on hand

i. Balances with scheduled banks - in current accounts

Note:

The above cash flow statement has been prepared under the 'indirect method' as set out in Ind AS 7, 'Statement of cash flows'.



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D. KOTHARY & CO. Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
H.P. Cotton Textile Mills Limited

- 1. We have reviewed the accompanying Statement of unaudited standalone financial results of **H.P. Cotton**Textile Mills Limited (the "Company") for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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, prepared in accordance with the recognition and measurement principles laid down in the 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. Kothary & Co.

Chartered Accountants

Firm Regn No. 105335W

Deepak O. Narsaria

(Partner)

Membership No. 121190 UDIN: 24121190BKBOXM4583

Place: Mumbai

Date: 12th November, 2024

Regd. Office:- 15th Km Stone, Delhi Road, VPO- Mayar, Hisar, Haryana-125044
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Statement of standalone unaudited financial results for the quarter and six months ended 30 September 2024

Particulars		Quarter ended 30 September 2024	Quarter ended 30 June 2024	Quarter ended 30 September 2023	Six months ended 30 September 2024	Six months ended 30 September 2023	Year ended 31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
7	Income:						
1.	Revenue from operations Other income	3,374	2,532	2,249	5,905	4,878	9,356
111		26	31	58	58	93	180
111	Total income (I + II) Expenses:	3,400	2,563	2,307	5,963	4,971	9,536
IV	Cost of materials consumed	4.040	4.00			0.000	Participal Control
		1,346	1,135	953	2,481	1,910	3,477
	Changes in inventories of finished goods and work-in-progress Employee benefits expense	123	(250)	(319)	(127)	(46)	304
	Finance costs	726	641	592	1,367	1,174	2,331
	Depreciation and amortisation expense	168	146	166	314	312	667
	Power and fuel	83	82	88	165	177	350
	Other expenses	361	345	370	706	728	1,347
_	Total expenses (IV)	414	439	370	853	748	1,478
		3,221 179	2,538	2,220	5,759	5,003	9,954
	(Loss)/profit before tax (III - IV) Tax expense:	1/9	25	87	204	(32)	(418)
VI	- Current tax		172	150			
	- Tax credit of earlier years	-	\ *	(#)		5	詞
	- Deferred tax (credit)/expense	96	(00)	J. David			
-	Total tax expense	96	(22)	(448)	74	(475)	(510)
MI	(Loss)/profit for the period/year (V - VI)	83	47	(448) 535	130	(475)	(510)
	Other comprehensive income	83		535	130	443	92
VIII	Items that will not be reclassified to profit or loss						
	Re-measurement gain of defined benefit obligations	9	\w/	121	(4)	(1)	(20)
	Income tax relating to these items that will not be reclassified to profit or loss	en compressor and fi				0	6
IX	Total comprehensive (loss)/income for the period/year (comprising (loss)/profit						
	and other comprehensive income for the period/year} (VII+ VIII)	83	47	535	130	442	78
X	Paid-up equity share capital (face value per share Rs. 10)	392	392	392	392	392	392
XI	Other equity				1,117	1,351	986
XII	Earning/Loss per share (face value of Rs. 10 each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	(a) Basic (Rs.)	2.14	1.20	13.66	3.34	11,31	2.35
-	(b) Diluted (Rs.)	2.14	1.20	13.66	3.34	11.31	2.35

- 1. The Standalone unaudited financial results of H.P. Cotton Textile Mills Limited ("the Company") for the quarter ended 30 September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12 November 2024. The statutory auditors have carried out a limited review of standalone unaudited financial results of the Company, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing and other Disclosure Regulation, 2015.
- 2. The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS-34'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 as amended.
- 3. In accordance with Ind AS 108 Operating Segments, the Board of Directors being the chief operating decision maker of the Company has determined its only business segment viz Textile (spinning). Since the Company's business is from manufacturing and sale of textile (spinning), hence, no additional disclosures have been furnished.
- 4. As notified vide disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated 19 March 2019, the Company's promoters have entered into a family agreement dated 14 March 2019, which would result in inter-se transfer of equity shares of the Company by and among members of the Promoter Group over next two years (collectively, the "Proposed Family Re-arrangement"), which has partially been executed and partially would be executed in due course.

In continuance of the above family arrangement, Mr. Ravindra Agarwal, Mr. Surendra Kumar Agarwal and Mr. Kailash Kumar Agarwal have executed another re-arrangement agreement dated 12 February 2020, which would result in an inter-se transfer of all equity shares of Mr. Ravindra Agarwal & family and Mr. Surendra Kumar Agarwal and Agarwal. During the FY 2021-22, the proposed inter-se transfer from Mr. Surendra Kumar Agarwal and family to Mr. Kailash Kumar Agarwal and the indirect acquisition of shares of the Company held by certain entities, namely, Jainish Products Limited, Sailesh Textile Manufacturing Company Limited, Achhar Investments Limited and Sacred Trading & Investment Co. Limited has been completed in favour of Mr. Kailash Kumar Agarwal.

5. The figures of the corresponding previous quarter/year: have been regrouped/reclassified wherever considered necessary to correspond to current period classification/grouping/disclosures.

For H.P. Cotton Textile Mills Limited

RaghavKumar Agarwal Whole-Time Director, CEO & CFO

DIN: 02836610

Place : New Delhi Date : 12 November 2024

Regd. Office:- 15th Km Stone, Delhi Road, VPO- Mayar, Hisar, Haryana-125044

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Statement of standalone unaudited assets and liabilities as at 30 September 2024

(₹ in lacs except as stated otherwise)

articulars	As at	As at
	30 September 2024	31 March 2024
	(Unaudited)	(Audited)
I ASSETS		
Non-current assets		
(a) Property, plant and equipment	3,274	3,347
(b) Capital work-in-progress*	1	-
(c) Right-of-use assets	402	429
(d) Intangible assets	14	17
(e) Financial assets		
(i) Investments	1	
(ii) Other financials assets	163	163
(f) Deferred tax assets (net)	353	42
(g) Non current tax assets (net)	1	
(h) Other non-current assets	10	10
	4,219	4,398
Current assets		
(a) Inventories	3,255	2,90
(b) Financial assets	_	
(i) Trade receivables	1,211	628
(ii) Cash and cash equivalents	4	(
(iii) Bank balance other than (iii) above	125	12
(iv) Other financial assets	62	84
(c) Other current assets	825	709
	5,482	4,449
Total assets	9,701	8,844
I EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	392	392
(b) Other equity	1,117	986
	1,509	1,378
LIABILITIES		
Non current liabilities	- -	
(a) Financial liabilities	-	
(i) Borrowings	705	62
(ii) Lease liability	405	42
(b) Provisions	413	304
	1,523	1,350
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,010	2,849
(ii) Lease liability	32	3
(iii) Trade payables		0
i) total outstanding dues of micro enterprises and small enterprises	318	25
ii) total outstanding dues of creditor other than micro enterprises and small	310	25
enterprises	2,384	2,04
(iv) Other financial liabilities	242	04
(b) Other current liabilities	342	21
(c) Provisions	382	52
(o) I revisions	201	202
	6,669	6,116

^{*}Rounded off to zero



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Statement of standalone unaudited cash flow for the six months ended 30 September 2024

Particulars	Six months ended	
	30 September 2024	30 September 2023
A 0-10	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Net (loss)/profit before tax	204	(32)
Adjustments for:		
Depreciation and amortisation expense	165	178
Liabilities no longer required written back	-	(25)
Amount written off	53	1
Profit on sale of property, plant and equipment	(1)	
Unrealised foreign exchange fluctuation	5	2
Interest income classified as investing cash flow	(6)	(5)
Interest expense	314	312
Changes in fair value of financial assets at fair value through profit and loss*	(0)	*
Operating (loss)/profit before working capital changes	734	431
Movements in working capital :	_	
(Increase)/decrease in other non-current assets*	1	0
Increase in other non-current financial assets	0	(2)
Decrease/(increase) in trade receivables	(616)	145
Decrease in other current assets	(116)	(81)
Decrease/(increase) in other current financial assets	22	(12)
Decrease/(increase) in inventories	(354)	and the feether
(Decrease)/increase in trade payables	407	(100)
Decrease in other financial liabilities	100000000000000000000000000000000000000	(182)
	128	21
Increase/(decrease) in other current liabilities	(145)	(58)
(Decrease)/increase in provisions	107	49
Cash generated from operations	168	211
Income taxes paid (net of refund received during the year) Net cash flow generated from operating activities	(0) 168	12 223
	100	220
B. Cash flows from investing activities		
Purchase of property, plant and equipment, including intangible assets, capital work	(61)	(22)
in progress and capital advances		
Proceeds from fixed deposits	0	(2)
Interest received Net cash flow used in investing activities	(59)	5 (19)
not such now about in investing activities	(55)	(13)
C. Cash flows from financing activities		
Proceeds from long-term borrowings	175	60
Repayment of long-term borrowings	(213)	(80)
Proceeds/repayment of short term borrowings (net)	107	42
Payment of principal portion of lease liability	(15)	(14)
Payment of interest portion of lease liability	(21)	
Finance charges paid	(144)	
Net cash flow generated/(used in) from financing activities	(111)	(304)
D. Net decrease in cash and cash equivalents (A+B+C)	(2)	(100)
E. Cash and cash equivalents at the beginning of the year	6	105
F. Cash and cash equivalents at the end of the year (D+E)	4	5
G. Cash and cash equivalents comprises of:		
 Balances with scheduled banks - in current accounts 	3	4
ii. Cash on hand	1	1
	4	5

*rounded off to zero

Note:

The above cash flow statement has been prepared under the 'indirect method' as set out in Ind AS 7, 'Statement of cash flows'.

