



12th November, 2020

To

**Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001**

Scrip Code: 519234

Subject: Outcome of the Board Meeting held on Thursday, 12th November, 2020 pursuant to Regulation 30 of SEBI(Listing Obligations and Disclosure Requirement) Regulations,2015

Dear Sir,

This is to inform that the Board of Directors of the Company has, at its meeting held on Thursday, November 12th,2020,inter alia considered and approved the following items:

- i. Approved the quarterly unaudited Standalone & Consolidated Financial Result for the quarter ended 30th September, 2020, as recommended by the Audit Committee.
- ii. To take quarterly compliances for the quarter ended 30th September,2020.
- iii. To take other businesses into record with the approval of Chairman.

The meeting of the Board of Directors commenced at 04.00 P.M. and concluded at 05.45 P.M.

Request you to take the above information on records.

Yours faithfully

For **Superior Industrial Enterprises Limited**



**Megha Rastogi
Company Secretary and Compliance Officer
ACS-39197**



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

To,
The Board of Directors
SUPERIOR INDUSTRIAL ENTERPRISE LIMITED

We have reviewed the accompanying Statement of Unaudited Standalone Financials Results of **Superior Industrial Enterprise Limited** ("the Company") for the Quarter ended September 30, 2020 and Year to Date results for the period from April 01, 2020 to September 30, 2020, attached herewith, ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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. Our responsibility is to express a conclusion on the Statement based on our review.

Basis for Conclusion

We conducted our review in accordance with the Standards 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 (ICAI). 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 specified under the provisions of the Companies Act, 2013 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.

Conclusion

Based on our review conducted and procedures performed as stated in para 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



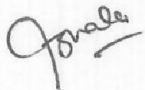
Accounting Standard ("Ind AS") specifies under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

Company undertakes the fair valuation of its investments in unquoted shares on the basis of respective company's audited financial statements only latest available for those companies. Thus, fair value for the quarter ended September, 2020 is not considered in above results for the quarter.

Our conclusion is not modified in respect of this matter.

**For Bhala & Bhala,
Chartered Accountants
FRN No.: 021008N**



**(Ashish Bhala)
Partner
Membership No.: 508902AAAACR3555**

UDIN: 20508902

**Place: New Delhi
Date: 12.11.2020**



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2020

S.No.	Particulars	(Rs in Lakhs, unless otherwise stated)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
1	Income from Operations						
	(a) Revenue from operations	178.44	130.92	216.10	309.36	420.24	661.98
	(b) Other income	2.43	2.36	2.24	4.79	4.57	9.51
	Total income	180.87	133.28	218.34	314.15	424.81	671.49
2	Expenses						
	(a) Cost of materials and services consumed	124.06	78.49	177.14	202.55	326.83	537.03
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(9.32)	22.97	(2.22)	13.65	5.71	(24.40)
	(c) Employee benefits expense	28.38	27.05	23.74	55.43	48.73	103.52
	(d) Finance Costs	2.41	2.17	2.05	4.58	5.82	9.98
	(e) Depreciation and amortisation expense	9.17	9.16	9.16	18.33	18.32	36.57
	(f) Other expenses	18.90	15.61	19.16	34.51	35.72	64.01
	Total expenses	173.60	155.45	229.03	329.05	441.12	726.71
3	Profit / (Loss) before exceptional Items and tax (1-2)	7.27	(22.17)	(10.69)	(14.90)	(16.31)	(55.22)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3+4)	7.27	(22.17)	(10.69)	(14.90)	(16.31)	(55.22)
6	Tax expense/(income)						
	Current Tax	-	-	-	-	-	-
	Deffered Tax	-	-	-	-	-	-
7	Net Profit / (Loss) for the period (5-6)	7.27	(22.17)	(10.69)	(14.90)	(16.31)	(55.22)
8	Other comprehensive income						
	Items that will not be reclassified subsequently to profit or loss						
	Fair Valuation of Investment thorough OCI	-	-	-	-	-	138.10
	Re -measurement gains/(losses) on defined benefit plans	(0.32)	(0.33)	-	(0.65)	-	(1.32)
9	Total comprehensive income for the period (7+8)	6.95	(22.50)	(10.69)	(15.55)	(16.31)	81.56
10	Paid-up equity share capital (Face value per share Rs. 10/-) (Face value of Rs. 10/-)	138.50	138.50	138.50	138.50	138.50	138.50
11	Other Equity						
12	Earnings per equity share						2,611.02
	(a) Basic (Rs.)	0.05	(0.16)	(0.08)	(0.11)	(0.12)	(0.40)
	(b) Diluted (Rs.)	0.05	(0.16)	(0.08)	(0.11)	(0.12)	(0.40)



Standalone Unaudited Statement of Assets and Liabilities

	Particulars	30.09.2020	31.03.2020
		Unaudited	Audited
A	ASSETS		
	Non-current assets		
	(a) Property, plant and equipment		
	(b) Capital work-in-progress	176.50	192.28
	(c) Other Intangible assets	-	
	(d) Financial Assets		
	(i) Investments	3,702.82	3702.82
	(ii) Loans	2.95	2.95
	(iii) Others	1.91	1.91
	(e) Non-current tax assets (net)		
	(f) Deferred Tax Assets (net)		
	(g) Other non-current assets		
	Total Non-current assets	3,884.18	3,899.96
	Current assets		
	(a) Inventories	86.87	138.74
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	105.63	133.18
	(iii) Cash and cash equivalents	8.17	21.22
	(iv) Bank balances other than (iii) above	143.33	138.41
	(v) Loans	5.76	5.40
	(vi) Others	-	0.47
	(c) Current Tax Asset	1.54	0.90
	(d) Other current assets	36.37	13.88
	Total Current assets	387.67	452.20
	Total Assets	4,271.85	4,352.16
B	EQUITY AND LIABILITIES:		
	Equity		
	(a) Equity Share Capital	1,385.00	1,385.00
	(b) Other Equity	2,596.78	2,611.02
	Total Equity	3,981.78	3,996.02
	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings		
	(b) Provisions	7.65	7.65
	(c) Other non current liabilities	9.30	9.30
	Total Non-current liabilities	16.95	16.95
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	131.91	109.44
	(ii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	-	9.02
	Total outstanding dues of creditors other than micro enterprises and small enterprises	83.14	205.29
	(iii) Other financial liabilities	16.88	9.35
	(b) Other current liabilities	37.62	2.52
	(c) Provisions	3.57	3.57
	Total Current Liabilities	273.12	339.19
	Total Liabilities	290.07	356.14
	Total Equity and Liabilities	4,271.85	4,352.16



Notes:

- 1 The above unaudited results were reviewed by the Audit committee in its meeting held on November 12, 2020 and have been approved by the Board of Directors in its meeting.
- 2 Financial results have been prepared & presented in accordance with the recognition and measurement principles prescribed under section 133 of the Companies Act, 2013
- 3 An operating segment is one whose results are regularly reviewed by the entity's Chief Operating Decision Maker (CODM) to make decisions about resources to be allocated to the segments and assess the performance. The Chief Operating Decision Maker reviews performance of the overall business. As the company has a single reportable segment, the segment wise disclosure requirement of Ind AS 108 on Operating Segment is not applicable to it.
- 4 Company undertakes fair valuation of its investments in unquoted shares on the basis of respective companies' audited financial statements only latest available for those companies. Thus, fair value for the quarter ended and year to date ended September, 2020 is not considered in above results for the quarter.
- 5 The outbreak of COVID-19 pandemic globally and in India has severely impacted businesses and economies. There has been disruption to regular business operations due to the measures taken to curb the impact of the pandemic. The Company's plants and offices were shut post announcement of nationwide lockdown. Most of the operations have resumed post lifting of lockdown. The Company has considered external and internal information in assessing the impact of COVID - 19 on various elements of its financial statements, including recoverability of its assets as at the Balance Sheet date.
- 6 The figures of the previous period/year have been restated/regrouped wherever necessary to make them comparable.

By Order of the Board

(Kamal Agarwal)

Managing Director

DIN:02644047

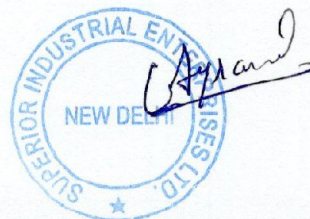
Place : New Delhi

Date : 12.11.2020

STANDALONE CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2020

(Rs.in Lakhs)

		Half year ended 30.09.2020 (Unaudited)	Year ended 31.03.2020 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax	(14.90)	(55.22)
	Adjustments for		
	Depreciation	18.33	36.57
	Finance Charges	4.58	7.80
	Interest Income	(4.79)	(9.02)
	Re -measurement gains/(losses) on defined benefit plans	0.65	-
	Operating Profit before Working Capital changes	3.88	(19.87)
	Adjustments for		
	Decrease /(Increase) in Trade Receivable	27.55	(103.33)
	Decrease /(Increase) in Inventories	51.87	(61.48)
	Decrease /(Increase) in Other Current Assets	(23.02)	7.99
	Increase /(Decrease) in Current Liabilities	-	92.79
	Increase /(Decrease) in Other Current Liabilities	(88.54)	2.69
	Cash generated from Operations	(28.26)	(81.21)
	Loans and others	-	16.91
	Taxes Paid	-	-
	Net Cash from Operating activities	(28.26)	(64.30)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Movement in Investment		
	Purchase of Fixed Assets	(2.55)	(130.92)
	Capital work in Progress	-	117.99
	Interest Income	4.79	9.02
	Decrease/(Increase) in Fixed Deposit Maturity	(4.92)	(7.90)
	Net Cash used in Investing activities	(2.68)	(11.81)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Expense	(4.58)	(7.80)
	Short term Borrowings	22.47	74.41
	Long term Borrowings	-	-
	Net Cash used in Financing Activities	17.89	66.62
	Net(Decrease)/Increase in Cash and Cash equivalents	(13.05)	(9.51)
	Cash and Bank balances at the opening of the year	21.22	30.73
	Cash and Bank balances at the closing of the year	8.17	21.22





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

To,
The Board of Directors
SUPERIOR INDUSTRIAL ENTERPRISE LIMITED

We have reviewed the accompanying Statement of Unaudited Consolidated Financials Results of **Superior Industrial Enterprise Limited** ("the Holding Company" or "the Company") and its subsidiary (the Holding Company and its Subsidiary together referred to as "the Group"), and its associate for the Quarter ended September 30, 2020 and Year to Date results for the period from April 01, 2020 to September 30, 2020, attached herewith, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

The Statement includes the unaudited results of the following entities:

Subsidiary:

M/s. Babri Polypet Private Limited

Associate:

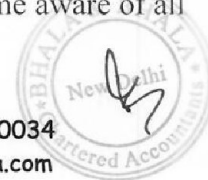
M/s. Hindustan Aqua Private Limited

Management's Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared 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. Our responsibility is to express a conclusion on the Statement based on our review.

Basis for Conclusion

We conducted our review in accordance with the Standards 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 (ICAI). 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 specified under the provisions of the Companies Act, 2013 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable in the facts of the Holding Company.

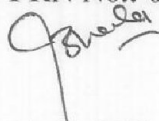
Conclusion

Based on our review conducted and procedures performed as stated in para 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 ("Ind AS") specifies 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The accompanying Statement of unaudited Consolidated Financial Results includes the turnover of Rs. 173.80 Lacs for the quarter and Rs. 511.11 Lacs for the year to date, net profit / (loss) before tax of Rs. (38.45) Lacs for the quarter and Rs. (2.23) Lacs for the year to date in respect of its Subsidiary Company and also, the Group's share of net profit after tax of Rs. 125.99 Lacs for the quarter and Rs. 195.13 Lacs for the year to date in respect of its associate company, based on its respective interim financial results which have not been review by any auditor. Those unaudited interim financial results and other unaudited financial information have been approved and furnished to us by the respective Company's Management. Our conclusion, in so far as it relates to the affairs of the subsidiary and associate, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these Interim Financial Results are not material to the Group.

Our conclusion is not modified in respect of this matter.

**For Bhala & Bhala,
Chartered Accountants
FRN No.: 021008N**



**(Ashish Bhala)
Partner**

Membership No.: 508902AAAACS4235

UDIN: 20508902

**Place: New Delhi
Date: 12.11.2020**



STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2020

S.No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30th September, 2020	30th June, 2020	30th September, 2019	30th September, 2020	30th September, 2019	31st March, 2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Revenue from operations	352.24	468.22	532.07	820.46	1,443.57	2,388.39
	(b) Other income	2.41	2.38	3.07	4.79	53.67	11.44
	Total income	354.65	470.60	535.14	825.25	1,497.24	2,399.83
2	Expenses						
	(a) Cost of materials and services consumed	208.10	376.24	514.45	584.34	1,255.58	2,007.61
	(b) Purchase of stock in trade		-				23.78
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	71.70	(25.68)	(108.80)	46.02	(90.24)	(46.02)
	(d) Employee benefits expense	41.10	37.32	43.29	78.42	79.22	176.05
	(e) Finance Costs	17.32	17.96	21.53	35.28	45.99	89.48
	(f) Depreciation and amortisation expense	20.41	19.09	21.09	39.50	42.18	81.52
	(g) Other expenses	27.20	31.62	64.21	58.82	147.78	104.36
	Total expenses	385.84	456.55	555.77	842.38	1,480.51	2,436.78
3	Profit / (Loss) before exceptional items and tax (1-2)	(31.18)	14.06	(20.62)	(17.13)	16.74	(36.95)
4	Exceptional items						
5	Profit / (Loss) before share of profit of associate(3-4)						
6	Profit / (Loss) before tax (3+4)	(31.18)	14.06	(20.62)	(17.13)	16.74	(36.95)
7	Share in (loss)/Profit of associate	125.99	69.14	465.96	195.13	465.96	
8	Tax expense/(income)						
	Current Tax						
	Deffered Tax						
9	Net Profit / (Loss) for the period (5-6)	94.80	83.20	445.34	178.00	482.70	(36.95)
10	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Fair Valuation of Investment through OCI	0					
	- Re-measurement gains/ (losses) on defined benefit plans	(0.32)	(0.33)	-	(0.65)	-	138.10
	Income tax related to items that will not be reclassified to Profit or Loss						(1.32)
	- Fair value changes on Equity instruments						
	- Re-measurement gains/ (losses) on defined benefit plans						
11	Total comprehensive income for the period (7+8)	94.48	82.87	445.34	177.35	482.70	99.83
12	Profit attributable to:						
	Owners of the Company	113.64	65.45	445.34	179.09	482.70	(45.88)
	Non-controlling interests	(18.84)	17.75	-	(1.09)	-	8.93
	Other Comprehensive income attributable to:						
	Owners of the Company	(0.32)	(0.33)	-	(0.65)	-	136.78
	Non-controlling interests						
	Total Comprehensive income attributable to:						
	Owners of the Company	113.32	65.12	445.34	178.44	482.70	90.90
	Non-controlling interests	(18.84)	17.75	-	(1.09)	-	8.93
13	Paid-up equity share capital (Face value per share Rs. 10/-) (Face value of Rs. 10/-)	138.50	138.50	138.50	138.50	138.50	138.50
14	Other Equity						
	Earnings per equity share						4,596.90
	(a) Basic (Rs.)	8.21	4.73	3.22	12.93	3.49	(3.31)
	(b) Diluted (Rs.)	8.21	4.73	3.22	12.93	3.49	(3.31)



Approved

Consolidated Statement of Assets and Liabilities

A	Particulars	30th September, 2020	31st March, 2020
		(Unaudited)	(Audited)
A	ASSETS		
	Non-current Assets		
	(a) Property, plant and equipment	622.18	659.13
	(b) Capital work-in-progress		-
	(c) Other Intangible assets		-
	(d) Financial Assets		
	(i) Investments	5,697.62	5,697.62
	(ii) Loans	9.65	16.27
	(iii) Others	1.91	
	(e) Deferred Tax Assets (net)	0	4.76
	(f) Other non-current assets		-
	Total Non-current Assets	6,331.36	6,377.78
	Current assets		
	(a) Inventories	191.29	366.93
	(b) Financial Assets		
	(i) Investments	0	-
	(ii) Trade receivables	265.90	432.51
	(iii) Cash and cash equivalents	120.90	28.58
	(iv) Bank balances other than (iii) above	143.33	139.77
	(v) Loans	5.76	5.40
	(vi) Others	-	0.47
	(c) Current Tax Asset (net)	1.54	1.91
	(d) Other current assets	52.45	54.55
	Total current assets	781.17	1,030.14
	Total assets	7,112.53	7,407.92
B	EQUITY AND LIABILITIES:		
	Equity		
	(a) Equity Share Capital	1,385.00	1,385.00
	(b) Other Equity	4,572.84	4,596.90
	(c) Non-Controlling Interest	(1.09)	(8.62)
	Total Equity	5,956.75	5,973.28
	Liabilities		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	568.50	561.60
	(b) Provisions	7.65	7.65
	(c) Other non current liabilities	9.30	9.30
	Total Non-current Liabilities	585.45	578.55
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	387.26	567.46
	(ii) Trade payables		
	'-Total outstanding dues of micro enterprises and small enterprises		17.80
	'-Total outstanding dues of creditors other than micro enterprises and small enterprises	65.18	218.23
	(iii) Other financial liabilities	16.88	9.35
	(b) Other current liabilities	97.44	39.68
	(c) Provisions	3.57	3.57
	Total Current Liabilities	570.33	856.09
	Total Liabilities	1,155.78	1,434.64
	Total Equity and Liabilities	7,112.53	7,407.92



- Notes:**
- 1 The above Consolidated financial results were reviewed by the Audit committee in its meeting held on 12.11. 2020 and have been approved by the Board of Directors in its meeting held on 12.11.2020. The auditors of the group have carried out the audit of the same.
 - 2 Financial results have been prepared & presented in accordance with the recognition and measurement principles prescribed under section 133 of the Companies Act.2013
 - 3 The outbreak of COVID-19 pandemic globally and in India has severely impacted businesses and economies. There has been disruption to regular business operations due to the measures taken to curb the impact of the pandemic. The group's plants and offices were shut post announcement of nationwide lockdown. Most of the operations have resumed post lifting of lockdown. The group has considered external and internal information in assessing the impact of COVID - 19 on various elements of its financial statements, including recoverability of its assets as at the Balance Sheet date.
 - 4 The figures of the previous period/year have been restated/regrouped wherever necessary to make them comparable.

By Order of the Board

Kamal Agarwal
Managing Director
DIN:02644047

Place: New Delhi
Date: 12.11.2020

Consolidated Statement of Cash flows

Particulars	30th September, 2020	31st March 2020
Operating Activity		
Net profit before tax	(17.13)	(36.95)
Adjustments for non-cash items:-		
- Depreciation	39.50	81.52
- Preliminary Expenses Written off		
Interest Expense	35.28	89.48
Interest Income	4.79	(9.25)
Profit on Sale of Fixed Assets	-	-
Profit on Sale of Investment	-	-
Operating profit before working capital changes	62.44	124.80
Decrease / (increase) in trade receivable	166.61	(239.23)
Decrease / (increase) in Inventories	175.65	(180.78)
Increase / (Decrease) in current liabilities	16.97	111.38
Increase / (Decrease) in other current liabilities	(105.56)	(118.34)
Decrease / (increase) in loan & Others	-	16.91
Decrease / (increase) in Other Current Assets	2.60	11.31
Cash flow from Operating Activities before tax paid	318.69	(273.95)
Less: Tax Paid		
Cash generated from & Used in Operating Activities after tax paid	318.69	(273.95)
Investing Activity		
Sale of Fixed Asset / (Purchase of Assets)	(2.55)	(131.29)
Investment shares, mutual fund & Others	(3.56)	(2.03)
Profit / (Loss) on sale of investment		-
Profit / (Loss) on sale of Fixed Assets		-
Decrease / (increase) in Fixed Deposit		(8.24)
Interest income	(4.79)	9.25
Capital WIP		117.99
Cash flow from Investing Activities	(10.89)	(14.32)
Financing Activity		
Proceeds from issue of share Capital including Premium		
Interest expense	(35.28)	(89.48)
Short Term Borrowings	(180.20)	280.65
Repayment of Long term borrowing		
Cash flow from Financing Activities	(215.48)	191.17
Net (Decrease) / Increase in cash and cash Equivalents	92.32	(97.10)
Cash and cash equivalents at the beginning	28.58	125.68
Cash and cash equivalents at the closing	120.90	28.58
Cash and cash equivalents at the Closing	120.90	28.58

