

JAYANT AGRO-ORGANICS LIMITED

MANUFACTURERS & EXPORTERS OF CASTOR OIL & ITS PRODUCTS

CIN. L24100MH1992PLC066691



REGD. OFFICE : 701, TOWER 'A' PENINSULA BUSINESS PARK, SENAPATI BAPAT MARG, LOWER PAREL(W) MUMBAI 400 013 INDIA
TEL.: +91 22 4027 1300 FAX: +91 22 4027 1399 EMAIL: info@jayantagro.com Website: www.jayantagro.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2019

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
1	Income from operations						
a	Revenue from Operations	20,066.91	23,896.33	20,124.53	43,963.24	39,118.86	79,931.70
b	Other Income	68.56	12.71	171.28	81.27	245.78	462.57
	Total income from Operation	20,135.47	23,909.04	20,295.81	44,044.51	39,364.64	80,394.27
2	Expenses						
a	Cost of Material consumed	16,049.38	18,260.61	13,023.55	34,309.99	27,786.67	58,650.80
b	Purchase of stock-in-trade	398.98	505.98	384.72	904.96	743.14	1,904.01
c	Changes of inventories of finished goods, work-in-progress and stock in trade	(969.43)	(244.93)	1,346.76	(1,214.36)	(97.37)	(2,130.66)
d	Employees benefit expenses	672.41	773.97	703.89	1,446.38	1,370.80	2,666.86
e	Finance cost	422.27	419.08	262.29	841.35	702.29	1,298.12
f	Depreciation and amortisation expenses	225.02	213.67	199.35	438.69	396.75	846.86
g	Other expenses	2,526.61	2,531.65	2,402.76	5,058.26	4,889.96	9,799.88
	Total expenses	19,325.24	22,460.03	18,323.32	41,785.27	35,792.24	73,035.87
3	Profit/(Loss) from before exceptional items (1-2)	810.23	1,449.01	1,972.49	2,259.24	3,572.40	7,358.40
4	Exceptional items	-	-	-	-	-	-
5	Net Profit before tax (3+4)	810.23	1,449.01	1,972.49	2,259.24	3,572.40	7,358.40
6	Tax expenses						
a	Current tax	250.00	528.63	612.00	778.63	1,150.00	2,446.00
b	Deferred tax	19.60	37.14	37.32	56.74	70.13	161.95
	Total tax expense	269.60	565.77	649.32	835.37	1,220.13	2,607.95
7	Net Profit after tax (5-6)	540.63	883.24	1,323.17	1,423.87	2,352.27	4,750.45
8	Other comprehensive income (OCI)	(298.38)	(103.95)	(124.13)	(402.33)	(531.65)	354.90
9	Total comprehensive income (7+8)	242.25	779.29	1,199.04	1,021.54	1,820.62	5,105.35
10	Paid up equity share capital (face value of share ₹ 5 each)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
11	Other equity						30,168.81
12	Earning per share (EPS) of ₹ 5 each (not annualised)						
a	Basic EPS in ₹	1.80	2.94	4.41	4.75	7.84	15.83
b	Diluted EPS in ₹	1.80	2.94	4.41	4.75	7.84	15.83

See accompanying notes to the financial results

Notes to the standalone unaudited financial results:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 24, 2019. The same have also been subjected to Limited Review by the Statutory Auditors.
- The company has identified Castor Oil based derivative business as its only primary reportable segment in accordance with the requirement of Ind AS 108, 'Operating Segments'. Accordingly, no separate segment information has been provided.
- The company has adopted Ind AS 116, "Leases" with effect from April, 2019. with a modified retrospective approach; as a result of which the comparative information is not required to be restated. On that that, the company has recognised the lease liability at the present value of the remaining lease payments discounted by using the lessee's incremental borrowing rate as on the date of initial application and has measured the corresponding "Right of use" asset at an amount equivalent to lease liability, which is ₹ 111.32 lakhs. There is no effect of adoption of Ind AS 116 on retained earnings as on the date of transition and has insignificant effect on the profit for the period and earnings per share.
- Figures for the previous periods have been regrouped/re-classified wherever necessary to make them comparable.

Place: Mumbai
Date: 24th October, 2019

Abhay V. Udeshi
Chairman
(DIN No. 00355598)

JAYANT AGRO-ORGANICS LIMITED

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UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2019

(₹ in lakhs)

Statement of Assets and Liabilities	As at 30 th September 2019	As at 31 st March 2019
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
Property, plant and equipment	16,504.14	16,498.68
Capital work-in-progress	704.10	191.76
Intangible assets	4.82	6.20
<i>Financial assets</i>		
Investments	1,600.51	1,600.51
Loans	37.24	8.15
Other financial assets	182.30	171.65
Other non-current assets	813.65	348.91
Current tax assets (net)	129.65	140.41
Current Assets		
Inventories	21,471.60	25,456.97
<i>Financial Assets</i>		
Trade Receivables	6,557.32	6,466.55
Cash and Cash Equivalents	257.00	286.35
Other Bank Balances	88.09	88.22
Loans	18.39	6.65
Other financial assets	24.46	594.68
Other Current Assets	4,216.60	3,150.95
Total Assets	52,609.88	55,016.64
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,500.00	1,500.00
Other Equity	30,467.00	30,168.81
Liabilities		
Non-Current Liabilities		
<i>Financial Liabilities</i>		
Lease Rent Liability	47.75	-
Borrowings	1,142.06	642.97
Provisions	236.19	220.43
Deferred Tax Liabilities (Net)	2,960.45	2,921.36
Current Liabilities		
<i>Financial Liabilities</i>		
Borrowings	12,244.80	14,440.81
Trade Payables	2,421.65	3,754.44
Other Financial Liabilities	1,186.19	897.52
Provisions	181.64	193.38
Other Current Liabilities	163.53	150.47
Current tax liabilities (net)	58.61	126.45
Total Equity and Liabilities	52,609.88	55,016.64

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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

(₹ in lakhs)

Particulars	30.09.2019	30.09.2018
A Cash Flow from Operating Activities		
Net Profit Before Tax	2,259.22	3,572.40
Adjustments for :	-	-
Depreciation & Amortisation Expense	438.69	396.75
Forward Contract Loss/(Gain)	(419.99)	(514.18)
Loss/(Profit) on Sale of Assets	-	-
Interest Received	(9.27)	(86.90)
Short/(Excess) Provision Written Back	-	-
Dividend Received	-	(130.82)
Interest Paid	841.35	702.29
Operating Profit before Working Capital Changes	3,110.00	3,939.54
Adjusted for :		
(Increase)/Decrease In Inventories	3,985.37	1,345.24
(Increase)/Decrease In Trade Receivables	(90.78)	(1,613.82)
(Increase)/Decrease In Current Loan	(11.74)	0.72
(Increase)/Decrease In Non Current Loan	(29.09)	0.45
(Increase)/Decrease In Other Current Financials Assets	570.22	(18.03)
(Increase)/Decrease In Other Non Current Financials Assets	(464.74)	0.40
(Increase)/Decrease In Other Current Assets	(1,065.65)	(89.40)
(Increase)/Decrease In Other Non Current Assets	(10.65)	(8.37)
Increase/(Decrease) In Trade Payables	(1,332.78)	2,722.14
Increase/(Decrease) In Other Financial Liabilities	245.35	1,292.31
Increase/(Decrease) In Non Current Provision	15.76	(5.22)
Increase/(Decrease) In Current Provision	(11.74)	-
Increase/(Decrease) In Other Current Liabilities	13.06	(1.66)
Cash Generated from Operation	4,922.59	7,564.28
Less: Taxes Paid	(835.71)	(1,193.75)
Net Cash from Operating Activities	4,086.88	6,370.54
B Cash Flow from Investing Activities		
Purchase of Fixed Assets	(955.12)	(347.30)
Investment in Fixed Deposits	0.13	(3.27)
Dividend Received	-	130.82
Interest Received	9.27	86.90
Net Cash from /(used in) Investing Activities	(945.71)	(132.85)
C Cash Flow from Financing Activities		
Borrowings	(1,696.92)	(5,278.29)
Dividend Paid	(600.00)	(405.00)
Tax on Distributed Profits	(123.33)	(56.36)
Payment of Lease Liability	91.08	-
Interest Paid	(841.35)	(702.29)
Net Cash from/(used in) Financing Activities	(3,170.52)	(6,441.94)
Net Increase/(Decrease) in Cash Equivalents	(29.35)	(204.25)
Cash & Cash equivalent		
At the beginning of the year	286.35	346.69
At the end of the year	257.00	142.43

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2019

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
1	Income from operations						
a	Revenue from Operations	82,140.91	81,876.26	55,766.86	164,017.17	118,803.82	243,850.45
b	Other Income	232.73	48.65	183.48	281.38	343.61	722.52
	Total income from Operation	82,373.64	81,924.91	55,950.34	164,298.55	119,147.43	244,572.97
2	Expenses						
a	Cost of Material consumed	53,394.80	57,977.92	33,418.19	111,372.72	73,987.36	145,600.00
b	Purchase of stock-in-trade	19,194.81	16,229.96	17,183.55	35,424.77	36,495.59	66,118.18
c	Changes of inventories of finished goods, work-in-progress and stock in trade	1,871.59	(819.58)	(3,137.90)	1,052.01	(8,961.08)	(2,053.19)
d	Employees benefit expenses	1,013.12	1,081.25	1,009.75	2,094.37	1,992.40	3,863.80
e	Finance cost	1,330.17	1,320.96	1,105.40	2,651.13	2,434.74	4,482.48
f	Depreciation and amortisation expenses	409.18	285.81	268.54	694.99	534.97	1,127.12
g	Other expenses	4,589.20	4,343.01	3,982.03	8,932.21	8,114.14	16,396.65
	Total expenses	81,802.87	80,419.33	53,829.56	162,222.20	114,598.12	235,535.04
3	Profit/(Loss) from before exceptional items (1-2)	570.77	1,505.58	2,120.78	2,076.35	4,549.31	9,037.93
4	Exceptional items	-	-	-	-	-	-
5	Net Profit before tax (3+4)	570.77	1,505.58	2,120.78	2,076.35	4,549.31	9,037.93
6	Tax expenses						
a	Current tax	223.01	536.55	652.82	759.56	1,481.20	3,070.03
b	Deferred tax	(328.71)	27.00	36.55	(301.71)	76.48	170.24
c	Additional tax on dividend distributed by subsidiaries	-	-	-	-	-	-
	Total tax expense	(105.70)	563.55	689.37	457.85	1,557.68	3,240.27
7	Net Profit after tax (5-6)	676.47	942.03	1,431.41	1,618.50	2,991.63	5,797.66
8	Share of profit/(loss) of joint ventures/associates (net)	11.27	16.04	11.41	27.31	18.14	45.18
9	Net Profit after tax and share in profit/(loss) of joint ventures/ associates (7+8) (PAT)	687.74	958.07	1,442.82	1,645.81	3,009.77	5,842.84
	Attributed to:						
a	Owners of the Company	653.45	943.00	1,415.28	1,596.45	2,849.82	5,580.36
b	Non-controlling interests	34.29	15.07	27.54	49.36	159.95	262.48
10	Other comprehensive income (OCI)	(511.29)	153.16	(190.65)	(358.13)	(914.54)	478.99
11	Total comprehensive income (9+10)	176.45	1,111.23	1,252.17	1,287.68	2,095.23	6,321.83
	Attributed to:						
a	Owners of the Company	195.18	1,032.13	1,241.19	1,227.31	2,030.62	6,028.45
b	Non-controlling interests	(18.73)	79.10	10.98	60.37	64.61	293.38
12	Paid up equity share capital (face value of share ₹ 5 each)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
13	Other equity						36,177.67
14	Earning per share (EPS) of ₹ 5 each (not annualised)						
a	Basic EPS in ₹	2.18	3.14	4.72	5.32	9.50	18.60
b	Diluted EPS in ₹	2.18	3.14	4.72	5.32	9.50	18.60

See accompanying notes to the financial results

Notes to the consolidated unaudited financial results:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 24, 2019. The same have also been subjected to Limited Review by the Statutory Auditors.
- The company has adopted Ind AS 116, "Leases" with effect from April, 2019. with a modified retrospective approach; as a result of which the comparative information is not required to be restated. On that that, the company has recognised the lease liability at the present value of the remaining lease payments discounted by using the lessee's incremental borrowing rate as on the date of initial application and has measured the corresponding "Right of use" asset at an amount equivalent to lease liability, which is ₹ 780.49 lakhs. There is no effect of adoption of Ind AS 116 on retained earnings as on the date of transition and has insignificant effect on the profit for the period and earnings per share.
- Figures for the previous periods have been regrouped/re-classified wherever necessary to make them comparable.

Place: Mumbai
Date: 24th October, 2019

Abhay V. Udeshi
Chairman
(DIN No. 00355598)

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STATEMENT OF CONSOLIDATED SEGMENT RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2019

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Gross Segment Revenue						
1	Castor Oil	62,247.15	58,277.58	35,849.45	120,524.73	79,962.20	164,575.36
2	Castor Oil Derivatives	19,779.80	23,517.62	19,855.97	43,297.42	38,713.60	79,024.01
3	Power Generation	113.96	81.06	61.44	195.02	128.02	251.08
	Revenue From Operations	82,140.91	81,876.26	55,766.86	164,017.17	118,803.82	243,850.45
	Segment Results						
1	Castor Oil	480.94	919.91	982.65	1,400.85	2,618.99	4,678.71
2	Castor Oil Derivatives	1,162.54	1,819.53	2,065.40	2,982.07	4,017.16	8,165.71
3	Power Generation	76.14	49.14	23.97	125.28	59.78	111.85
	Total Segment Results	1,719.62	2,788.58	3,072.02	4,508.20	6,695.93	12,956.27
	Add: Unallocable income	-	-	130.82	-	130.82	130.82
	Interest Income	181.32	37.96	23.34	219.28	157.30	433.32
	Less: Finance Cost	1,330.17	1,320.96	1,105.40	2,651.13	2,434.74	4,482.48
	Profit Before Tax	570.77	1,505.58	2,120.78	2,076.35	4,549.31	9,037.93
	Segment Assets						
1	Castor Oil	49,236.49	64,414.44	47,284.35	49,236.49	47,284.35	47,413.11
2	Castor Oil Derivatives	47,147.89	51,526.80	48,209.16	47,147.89	48,209.16	50,998.64
3	Power Generation	775.74	792.88	860.47	775.74	860.47	810.02
	Total Segment Assets	97,160.12	116,734.12	96,353.98	97,160.12	96,353.98	99,221.77
	Add: Unallocable corporate assets	2,908.91	3,017.34	2,939.97	2,908.91	2,939.97	2,982.36
	Total Assets	100,069.03	119,751.46	99,293.95	100,069.03	99,293.95	102,204.13
	Segment Liabilities						
1	Castor Oil	38,965.73	50,150.83	41,079.26	38,965.73	41,079.26	38,998.84
2	Castor Oil Derivatives	18,843.11	27,574.21	21,201.55	18,843.11	21,201.55	22,178.54
3	Power Generation	-	-	-	-	-	-
	Total Segment Liabilities	57,808.84	77,725.04	62,280.81	57,808.84	62,280.81	61,177.38
	Add: Unallocable corporate liabilities	4,078.53	3,316.61	3,333.28	4,078.53	3,333.28	3,349.08
	Total Liabilities	61,887.37	81,041.65	65,614.09	61,887.37	65,614.09	64,526.46

Notes:

- The Company has reported segment as per Indian Accounting Standard 108 'Operating Segments' (Ind AS 108) read with SEBI's circular dated July 5, 2016. The identification of operating segments is consistent with performance assessment and resource allocation by the management.
- Segment composition: Oil segment comprises of manufacturing and exports of various grades of Castor Oil, Derivative segment comprises of manufacturing and exports of various grades of value added products based on castor oil and Power segment comprises of generation of power through wind energy.

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UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2019

(₹ in lakhs)

Statement of Assets and Liabilities	As at 30 th September 2019	As at 31 st March 2019
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
Property, plant and equipment	22,572.47	22,096.89
Capital work-in-progress	843.58	246.87
Intangible assets	4.82	6.20
<i>Financial assets</i>		
Investments	1,065.51	1,229.12
Loans	42.48	14.43
Other financial assets	185.87	175.22
Other non-current assets	813.82	383.80
Current tax assets (net)	304.59	244.34
Current Assets		
Inventories	40,736.83	46,042.91
<i>Financial Assets</i>		
Trade Receivables	21,935.04	22,013.92
Cash and Cash Equivalents	549.38	506.28
Other Bank Balances	103.30	103.43
Loans	22.62	10.57
Other financial assets	24.63	964.28
Other Current Assets	10,864.10	8,165.89
Total Assets	100,069.03	102,204.14
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,500.00	1,500.00
Other Equity	36,681.66	36,177.67
Minority Interest	2,272.81	2,212.44
Liabilities		
Non-Current Liabilities		
<i>Financial Liabilities</i>		
Lease Rent Liability	409.98	-
Borrowings	1,142.06	642.97
Provisions	437.79	364.32
Deferred Tax Liabilities (Net)	3,696.57	4,022.67
Current Liabilities		
<i>Financial Liabilities</i>		
Borrowings	45,672.05	43,393.54
Trade Payables	5,570.76	11,758.39
Other Financial Liabilities	1,931.02	1,356.62
Provisions	287.87	306.38
Other Current Liabilities	339.07	250.12
Current tax liabilities (net)	127.38	219.01
Total Equity and Liabilities	100,069.03	102,204.14

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UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

(₹ in lakhs)

Particulars	30.09.2019	30.09.2018
A Cash Flow from Operating Activities		
Net Profit Before Tax	2,103.66	4,567.45
Adjustments for :		-
Depreciation & Amortisation Expense	694.99	534.97
Forward Contract Loss/(Gain)	(382.52)	(886.58)
Loss/(Profit) on Sale of Assets	(28.96)	(0.04)
Interest Received	-	(21.03)
Short/(Excess) Provision Written Back	(217.67)	(494.72)
Dividend Received	-	(130.82)
Interest Paid	2,651.13	2,434.74
Operating Profit before Working Capital Changes	4,820.64	6,003.98
Adjusted for :		
(Increase)/Decrease In Inventories	5,306.07	(51.03)
(Increase)/Decrease In Trade Receivables	78.88	3,443.06
(Increase)/Decrease In Current Loan	(12.05)	0.54
(Increase)/Decrease In Non Current Loan	(28.05)	1.51
(Increase)/Decrease In Other Current Financial Assets	939.65	(18.35)
(Increase)/Decrease In Other Non Current Financial Assets	(10.65)	0.40
(Increase)/Decrease In Other Current Assets	(2,698.21)	1,058.22
(Increase)/Decrease In Other Non Current Assets	(430.02)	31.05
Increase/(Decrease) In Trade Payables	(6,187.63)	2,157.49
Increase/(Decrease) In Other Financial Liabilities	574.40	1,293.87
Increase/(Decrease) In Non Current Provision	(18.51)	-
Increase/(Decrease) In Current Provision	73.47	(63.96)
Increase/(Decrease) In Other Current Liabilities	88.96	(62.47)
Cash Generated from Operation	2,496.94	13,794.31
Less: Taxes Paid	(911.44)	(1,442.41)
Net Cash from Operating Activities	1,585.51	12,351.90
B Cash Flow from Investing Activities		
Purchase of Fixed Assets	(1,765.90)	(600.85)
Sale of Fixed Assets	-	0.63
Investment in Fixed Deposits	0.13	(3.27)
Dividend Received	-	130.82
Sale of Investment	192.57	-
Interest Received	217.67	494.72
Net Cash from /(used in) Investing Activities	(1,355.53)	22.04
C Cash Flow from Financing Activities		
Borrowings	2,777.61	(9,327.68)
Dividend Paid	(600.00)	(535.82)
Tax on Distributed Profits	(123.33)	(83.25)
Lease Rent Liability	409.98	-
Interest Paid	(2,651.13)	(2,434.74)
Net Cash from/(used in) Financing Activities	(186.88)	(12,381.49)
Net Increase/(Decrease) in Cash Equivalents	43.10	(7.55)
Cash & Cash equivalent		
At the beginning of the year	506.28	375.31
At the end of the year	549.38	367.76