Regd. Office.: 115, GVMM Estate, Odhav Road, Ahmedabad 382 410; CIN: L29259GJ1991PLC015182 Ph. 079-22901078; Fax: 079-22901077; E-mail: ric@aiaengineering.com; Website: www.aiaengineering.com

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

(₹ in lakhs)

		Quarter ended Half year ended			Year ended		
Sr. No.	Particulars Particulars	30-Sep-2019	30-Jun-2019	30-Sep-2018	30-Sep-2019	30-Sep-2018	31-Mar-2019
5	Taribulats	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income	Onadanca	Ondudited	Ondudited	Ondudited	Ondudited	Addited
_	Revenue from operations	60,388.61	58,263.56	69,254.78	118,652.17	135,201.30	273,716.71
	Other operating revenue	2,024.45	1,952.17	2,504.75	3,976.62	4,908.76	10,041.79
	a) Total revenue from operations	62,413.06	60,215.73	71,759.53	122,628.79	140,110.06	283,758.50
	b) Other income	11,306.78	3,291.90	4,296.24	14,598.68	6,099.25	11,621.58
	Total income (a+b)	73,719.84	63,507.63	76,055.77	137,227.47	146,209.31	295,380.08
		10,120101	55,557.55	10,0001			
2	Expenses						
	a) Cost of materials consumed	22,920.27	27,039.57	30,745.78	49,959.84	59,750.54	124,090.64
	b) Purchase of stock-in-trade	2,922.45	3,140.14	6,439.15	6,062.59	12,614.77	23,908.16
	c) Changes in inventories of finished goods and work-in-progress	2,641.09	(2,164.93)	(1,778.35)	476.16	(4,050.76)	(8,846.77)
	d) Employee benefits expense	2,505.19	2,370.38	2,231.26	4,875.57	4,461.58	9,089.14
	e) Finance costs	138.67	134.54	158.34	273.21	331.55	719.05
	f) Depreciation and amortisation expense	2,151.43	2,315.21	1,777.57	4,466.64	3,409.28	7,769.59
	g) Other expenses	17,409.68	18,200.27	19,862.13	35,609.95	37,389.72	78,458.86
1	Total expenses (a+b+c+d+e+f+g)	50,688.78	51,035.18	59,435.88	101,723.96	113,906.68	235,188.67
3	Profit before tax (1-2)	23,031.06	12,472.45	16,619.89	35,503.51	32,302.63	60,191.41
4	Tax expense						
	(i) Current tax	2,304.75	3,850.25	5,863.75	6,155.00	10,548.75	17,210.87
	(ii) Excess provision for tax of earlier periods written back	-	-	-	-	-	(247.56)
	(iii) Deferred tax	(1,876.46)	281.60	(101.95)	(1,594.86)	346.66	1,745.93
	Total tax expense (i+ii+iii)	428.29	4,131.85	5,761.80	4,560.14	10,895.41	18,709.24
5	Profit for the period (3-4)	22,602.77	8,340.60	10,858.09	30,943.37	21,407.22	41,482.17
6	Other comprehensive income / (loss):						
	(i) Items that will not be reclassified to statement of profit and loss	(207.33)	3.24	15.00	(204.09)	30.00	(13.02)
	(ii) Income tax relating to items that will not be reclassified to statement of profit and loss	-	1	ı	ı	-	ı
	(iii) Items that will be reclassified to statement of profit and loss	131.64	(328.25)	59.06	(196.61)	1,128.18	166.25
	(iv) Income tax relating to items that will be reclassified to statement of profit and loss	32.20	114.70	(20.64)	146.90	(394.23)	(58.07)
7	Total other comprehensive income / (loss) (net of tax)	(43.49)	(210.31)	53.42	(253.80)	763.95	95.16
8	Total comprehensive income for the period (5+7)	22,559.28	8,130.29	10,911.51	30,689.57	22,171.17	41,577.33
9	Paid-up equity share capital - face value of ₹2 each	1,886.41	1,886.41	1,886.41	1,886.41	1,886.41	1,886.41
10	Other equity						315,718.20
11	Earnings per equity share (EPS) in ₹ (not annualised)						
	Basic	23.96	8.84	11.52	32.81	22.70	43.98
	Diluted	23.96	8.84	11.52	32.81	22.70	43.98

### Notes:

- (i) The above unaudited standalone financial results for the quarter and half year ended 30 September 2019 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on 12 November 2019. These unaudited standalone financial results are subjected to "Limited Review" by the statutory auditors of the Company. The statutory auditors have expressed an unmodified conclusion.
- (ii) The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
- (iii) Effective 1 April 2019, the Company has adopted Ind AS 116 by using modified retrospective approach. On account of such adoption of the new standard, the Company has recognised right of use asset and a corresponding a lease liability. The adoption of the standard did not have any material impact on the profit of the Company.
- (iv) The Company has decided to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019 from the current financial year. Accordingly, the provision for income tax and deferred tax balances have been recorded / remeasured using the new tax rate and the resultant impact is recognised in the current quarter's financial results. Pursuant to the selection of this option, the Company has reversed deferred tax liabilities amounting to ₹ 2,066.17 lakhs due to reduction in corporate tax rate.
- (v) The Company has only one reportable primary business segment as per IND AS 108 "Operating Segments", i.e., Manufacturing of High Chrome Mill Internals.
- (vi) Figures for the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures.
- (vii) Refer Annexure I for Standalone statement of assets and liabilities as at 30 September 2019.
- (viii) Refer Annexure II for Standalone statement of cash flows for the period ended 30 September 2019.

By Order of Board of Directors For AIA Engineering Limited

(Bhadresh K. Shah) Managing Director

DIN:00058177

Place: Ahmedabad

Date: 12 November 2019

CIN: L29259GJ1991PLC015182

Annexure - I: Standalone statement of assets and liabilities

(₹ in lakhs)

Non-current assets   Non-cur		· · · · · · · · · · · · · · · · · · ·	(₹ in lakhs)
ASSETS  (a) Property, plant and equipment (b) Right of use asset (c) Property, plant and equipment (c) Sight of use asset (d) Property, plant and equipment (d) Sight of use asset (d) Goodwill (d) Good		As at	As at
ASSETS  (i) Non-current assets (a) Property, plant and equipment (b) Right of use asset (c) Capital work-in-progres (c) Capital work-in-progres (c) Capital work-in-progres (d) Capital work-in-progres (e) Other intangible assets (ii) Investments (iii) Trader excebables (iii) Capital trader in trade in the intensity (iii) Capital assets (iii) Investments (iii) Capital assets (iii) Capit	Particulars	•	31 March 2019
		(unaudited)	(audited)
	ASSETS		
	(I) Non-current assets		
(b) light of use asset () 4,024.44 () 4,008.90 () 5,075.34 () 6,000.00/lill () 4,008.90 () 5,075.34 () 6,000.00/lill () 4,008.90 () 5,075.34 () 6,000.00/lill () 4,008.90 () 5,075.34 () 5,000.00/lill () 6,000.00/lill () 6,	•	81 0/19 30	81 517 20
(c) Capital work-in-progress ( 4,008.99  5,975.34  60.600  60.		· ·	01,317.20
		· ·	E 07E 24
(i) Other intangible assets   259.94   251.14   (ii) Financial assets   1.578.62   1.578.63   3.978.63   (ii) Trade receivables   270.83   399.28   (iii) Loans   5.99.72   5.849.34   2.976.12   5.349.44   2.976.12   7.018   7.01		· ·	
	• •		
(i) Investments		259.94	251.14
(ii) Trade receivables (iii) Loans (56.97 5.84.93 (56.97 5.84.93) (g) Other tax assets (net) (5.97.6.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.2.976.12 1.4.4.44 1.4.4.44 1.4.4.4.4.4.4.4.4.4.4	• •	4.570.60	4.570.00
(iii) Loans   659.72   584.93   (iii) Chart assets (net)   5,349.44   2,976.12     (iii) Chart assets (net)   70tal non-current assets   701,289.32   96,147.52     (iii) Francial assets   (iii) Investments   131,336.38   177,846.24     (iii) Trade roccivebles (net)   1,476.59   2,066.47     (iii) Cash and cash equivalents   14,055.27   1,169.31     (iii) Cash and cash equivalents   1,476.59   2,066.47     (iii) Cash and cash equivalents   1,476.59   2,066.47     (iii) Cash and cash equivalents   1,476.59   2,066.47     (iii) Cash and sashes Chart Han (iii) above   646.74   633.82     (i) Loans   115.62   189.03     (iii) Other financial assets   3,380.35   6,488.23     (i) Other financial assets   3,380.35   6,488.23     (i) Other funancial assets   369,896.19   360,881.19     (ii) Other funancial inabilities   1,886.41   1,886.41     (ii) Chart equity   2,447.33.67     (iii) Chart expectate   1,886.41   1,886.41     (iii) Chart expectate   3,886.41   1,886.41   1,886.41     (iii) Chart expectate   3,886.41   1,886.41   1,886.41     (iii) Chart expectate   3,886.41   3,886.41   1,886.41   1,886.41     (iii) Chart expectate   3,886.41   1,886.41	• •	· ·	
g  Other tax assets (net)   3.537.35   2.414.44   2.976.12     (a) Other non-current assets   101.289.32   96,147.52     (b) Other non-current assets   101.289.32   96,147.52     (c) Current assets   48,902.70   45,771.53     (a) Inventories   48,902.70   45,771.53     (b) Financial assets   131,336.38   107,846.24     (ii) Trade receivables (net)   75,911.34   90,075.15     (iii) Gash and cash equivalents   1,476.59   2,066.47     (iv) Bank balances other than (iii) above   646.74   633.82     (v) Loans   15.62   139.03     (vi) Defratives   3.380.35   6.488.23     (c) Other current assets   3.380.35   6.488.23     (c) Other current assets   70tal current assets   268,606.87   264,733.67     (d) Defratives   3.80.35   6.488.23     (e) Other current assets   70tal curr	• •		
(h) Other non-current assets  Total non-current assets  Total non-current assets  (2) Current assets (a) Inventories (b) Financial assets (l) Investments (li) Financial assets (l) Investments (li) Trader activables (net) (lii) Cash and cash equivalents (li) Gash and cash equivalents (li) Other financial assets (l) Investments (li) Other current assets (l) Investments (li) Cash and cash equivalents (li) Other current assets (l) Investments (li) Other current assets (l) Cother current assets (l)	· <i>'</i>		
Total non-current assets   101,289.32   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.52   96,147.53   96,147.54		· ·	
(2) Current assets (a) Inventories (b) Financial assets (c) Inventories (d) Inventories (e) Inventories (e) Inventories (f) In	(h) Other non-current assets	5,349.44	2,976.12
1	Total non-current assets	101,289.32	96,147.52
1	(2) Current assets		
(b) Financial assets (ii) Irrade receivables (net) (iii) Trade receivables (net) (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Dans (vi) Derivatives (vi) Joans (vi) Derivatives (vii) Other financial assets (c) Other current assets (c) Other current assets (c) Other current assets  Total current assets  Total assets  Total assets  Total assets  EQUITY AND LIABILITIES  EQUITY AND LIABILITIES  EQUITY (ii) Equity share capital (b) Other equity Equity share capital (b) Other equity (ii) Equity share capital (ii) Easse liabilities (ii) Earne liabilities (iii) Easse liabilities (iii) Formating dues of micro enterprises and small enterprises (iv) Other financial liabilities (iv) Derivatives (vi) Other financial liabilities (vi) Other	•	48.902.70	45.771.53
101   101	··	40,302.70	45,771.55
(iii) Trade receivables (net)         75,911.34         90,075.15           (iii) Cash and cash equivalents         1,476.59         2,066.47           (iv) Bank balances other than (iii) above         646.74         633.82           (v) Loans         115.62         189.03           (vi) Derivatives         3,380.35         6,488.23           (vii) Other financial assets         6,837.15         10,686.71           (c) Other current assets         75tal current assets         268,606.87         264,733.67           Total current assets           EQUITY           (a) Equity share capital         1,886.41         1,886.41         1,886.41           (b) Other equity         336,429.63         315,718.20           Equity attributable to owners of the Company           LIABILITIES           (i) Non-current liabilities           (i) Pornovings         1,500.00         1,500.00           (ii) Lease liabilities         715.02         578.77           (c) Deferred tax liabilities (net)         715.02         578.77           (c) Deferred tax liabilities         4,955.27         11,169.31           (a) Financial liabilities         4,955.27         11,169.31 <t< td=""><td>• •</td><td>131 336 38</td><td>107 846 24</td></t<>	• •	131 336 38	107 846 24
(iii) Cash and cash equivalents       1,476.59       2,066.47         (iv) Bank balances other than (iii) above       646.74       633.82         (v) Loans       115.62       189.03         (vi) Derivatives       -       996.49         (vii) Other financial assets       3,380.35       6,488.23         (c) Other current assets       6,837.15       10,686.71         Total current assets       268,606.87       264,733.67         Total current assets       369,896.19       360,881.19         EQUITY AND LIABILITIES         EQUITY (a) Equity share capital       1,886.41 </td <td>• •</td> <td>· ·</td> <td>· ·</td>	• •	· ·	· ·
(iy) Bank balances other than (iii) above       646.74       633.82         (v) Loans       115.62       189.03         (vi) Other financial assets       3,380.35       6,488.23         (c) Other current assets       6,837.15       10,686.71         Total current assets       268,606.87       264,733.67         EQUITY AND LIABILITIES         EQUITY AND LIABILITIES         EQUITY (a) Equity share capital       1,886.41       1,886.41       1,886.41       1,886.41       1,886.41       1,886.41       1,886.41       1,886.41       1,886.41       1,886.41       1,886.41       1,886.41       1,586.41       1,886.41       1		· ·	·
(vi) Derivatives	·	*	·
(vi) Other financial assets (c) Other current assets (d) Other current assets (d) Other current assets (e) Other current assets (f) Other current			
(vii) Other financial assets (c) Other current assets (c) Other current assets (c) Other current assets (c) Other current assets (d) 6,468.23 (e) 3,380.35 (e) 6,468.23 (e) 7,264,733.67  Total current assets (e) 268,606.87 (e) 264,733.67  Total assets (e) Total		115.62	
Column	· ·	-	
Total current assets   268,606.87   264,733.67   264,73	·		·
Total assets   369,896.19   360,881.19	(c) Other current assets	6,837.15	10,686.71
EQUITY AND LIABILITIES	Total current assets	268,606.87	264,733.67
EQUITY AND LIABILITIES	Total assets	369.896.19	360,881.19
Equity   (a)   Equity   (b)   Other equity   (b)   Other equity   (c)			
(a) Equity share capital (b) Other equity			
Equity attributable to owners of the Company   336,429.63   315,718.20	EQUITY		
Equity attributable to owners of the Company   338,316.04   317,604.61	(a) Equity share capital	1,886.41	1,886.41
Company	(b) Other equity	336,429.63	315,718.20
(I) Non-current liabilities       (a) Financial liabilities         (i) Borrowings       1,500.00       1,500.00         (ii) Lease liabilities       710.25       -         (b) Provisions       715.02       578.77         (c) Deferred tax liabilities (net)       8,122.52       10,099.61         Total non-current liabilities         (a) Financial liabilities       11,047.79       12,178.38         (ii) Current liabilities       4,955.27       11,169.31         (ii) Borrowings       4,955.27       11,169.31         (ii) Lease liabilities       491.23       -         (iii) Trade payables       636.56       1,669.44         Total outstanding dues of micro enterprises and small enterprises       636.56       1,669.44         Total outstanding dues of creditors other than micro enterprises and small enterprises       9,899.05       13,496.43         (iv) Derivatives       139.98       -         (v) Other financial liabilities       689.65       1,499.78         (b) Other current liabilities       3,030.50       2,903.04         (c) Provisions       690.12       360.20	Equity attributable to owners of the Company	338,316.04	317,604.61
(I) Non-current liabilities       (a) Financial liabilities         (i) Borrowings       1,500.00       1,500.00         (ii) Lease liabilities       710.25       -         (b) Provisions       715.02       578.77         (c) Deferred tax liabilities (net)       8,122.52       10,099.61         Total non-current liabilities         (a) Financial liabilities       11,047.79       12,178.38         (ii) Current liabilities       4,955.27       11,169.31         (ii) Borrowings       4,955.27       11,169.31         (ii) Lease liabilities       491.23       -         (iii) Trade payables       636.56       1,669.44         Total outstanding dues of micro enterprises and small enterprises       636.56       1,669.44         Total outstanding dues of creditors other than micro enterprises and small enterprises       9,899.05       13,496.43         (iv) Derivatives       139.98       -         (v) Other financial liabilities       689.65       1,499.78         (b) Other current liabilities       3,030.50       2,903.04         (c) Provisions       690.12       360.20	LIADULTUES		
(a) Financial liabilities       1,500.00       1,500.00         (ii) Borrowings       1,500.00       1,500.00         (ii) Lease liabilities       710.25       -         (b) Provisions       715.02       578.77         (c) Deferred tax liabilities (net)       8,122.52       10,099.61         Total non-current liabilities         (a) Financial liabilities       11,047.79       12,178.38         (ii) Borrowings       4,955.27       11,169.31         (ii) Lease liabilities       491.23       -         (iii) Trade payables       491.23       -         Total outstanding dues of micro enterprises and small enterprises       636.56       1,669.44         Total outstanding dues of creditors other than micro enterprises and small enterprises       9,899.05       13,496.43         (iv) Derivatives       139.98       -         (v) Other financial liabilities       688.65       1,499.78         (b) Other current liabilities       3,030.50       2,903.04         (c) Provisions       690.12       360.20			
(i) Borrowings       1,500.00       1,500.00         (ii) Lease liabilities       710.25       -         (b) Provisions       715.02       578.77         (c) Deferred tax liabilities (net)       8,122.52       10,099.61         Total non-current liabilities         (a) Financial liabilities       11,047.79       12,178.38         (ii) Borrowings       4,955.27       11,169.31         (ii) Lease liabilities       491.23       -         (iii) Trade payables       491.23       -         Total outstanding dues of micro enterprises and small enterprises       636.56       1,669.44         Total outstanding dues of creditors other than micro enterprises and small enterprises       9,899.05       13,496.43         (iv) Derivatives       139.98       -         (v) Other financial liabilities       688.65       1,499.78         (b) Other current liabilities       3,030.50       2,903.04         (c) Provisions       690.12       360.20			
(ii) Lease liabilities       710.25       -         (b) Provisions       715.02       578.77         (c) Deferred tax liabilities (net)       8,122.52       10,099.61         Total non-current liabilities         (ii) Current liabilities         (a) Financial liabilities         (i) Borrowings       4,955.27       11,169.31         (ii) Lease liabilities       491.23       -         (iii) Trade payables       636.56       1,669.44         Total outstanding dues of micro enterprises and small enterprises       636.56       1,669.44         Total outstanding dues of creditors other than micro enterprises and small enterprises       9,899.05       13,496.43         (iv) Derivatives       139.98       -         (v) Other financial liabilities       689.65       1,499.78         (b) Other current liabilities       3,030.50       2,903.04         (c) Provisions       690.12       360.20         Total current liabilities	• •	1 500 00	1 500 00
(b) Provisions (c) Deferred tax liabilities (net)  Total non-current liabilities  (a) Financial liabilities (i) Borrowings (iii) Lease liabilities  Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives (v) Other financial liabilities (v) Provisions  Total current liabilities  Total current liabilities  715.02 578.77 8,122.52 10,099.61  11,047.79 12,178.38  4,955.27 11,169.31 1,69.31 1,69.31 1,669.44 1,669.44 1,669.44 1,669.44 1,669.44 1,669.44 1,39.98 1,499.78 1,499.78 1,499.78 1,499.78 1,499.78 1,499.78 1,499.78 1,590.20 1,500.2		· ·	-
(c) Deferred tax liabilities (net)  Total non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities  (iii) Trade payables  Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  (iv) Derivatives  (v) Other financial liabilities  (b) Other current liabilities  (c) Provisions  Total current liabilities  Total current liabilities  Total current liabilities  (a) Financial liabilities  (b) Other current liabilities  Total current liabilities  (c) Provisions  Total current liabilities  20,532.36  31,098.20	· ,		578 77
(II) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives (v) Other financial liabilities (b) Other current liabilities (c) Provisions  Total current liabilities  20,532.36  31,098.20	· <i>,</i>		
(ii) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives (v) Other financial liabilities (b) Other current liabilities (c) Provisions  (iv) Current liabilities (b) Other current liabilities (c) Provisions  (iv) Current liabilities (iv) Derivatives (iv) Derivatives (iv) Other current liabilities (iv) Derivatives (iv)			
(a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives (v) Other financial liabilities (b) Other current liabilities (c) Provisions  Total current liabilities  Total current liabilities  20,532.36  31,098.20	l otal non-current liabilities	11,047.79	12,178.38
(a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives (v) Other financial liabilities (b) Other current liabilities (c) Provisions  Total current liabilities  Total current liabilities  20,532.36  31,098.20	(II) Current liabilities		
(i) Borrowings       4,955.27       11,169.31         (ii) Lease liabilities       491.23       -         (iii) Trade payables       636.56       1,669.44         Total outstanding dues of micro enterprises and small enterprises       9,899.05       13,496.43         (iv) Derivatives       139.98       -         (v) Other financial liabilities       689.65       1,499.78         (b) Other current liabilities       3,030.50       2,903.04         (c) Provisions       690.12       360.20	` '		
(iii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives (v) Other financial liabilities (b) Other current liabilities (c) Provisions  Total current liabilities  491.23 - 491.23 - 491.23 - 491.23 - 1,669.44 - 13,496.43 - 689.65 1,499.78 - 689.65 1,499.78 - 690.12 360.20	• •	4.955.27	11.169.31
(iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives (v) Other financial liabilities (b) Other current liabilities (c) Provisions  Total current liabilities  Total current liabilities  20,532.36  1,669.44  13,496.43  13496.43  13496.43  13496.43  13499.78  1		· ·	,
Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  (iv) Derivatives  (v) Other financial liabilities  (b) Other current liabilities  (c) Provisions  Total current liabilities  Total current liabilities  20,532.36  1,669.44  13,496.43  -  499.78  689.65  1,499.78  3,030.50  2,903.04  Total current liabilities  20,532.36  31,098.20	· ·		
Total outstanding dues of creditors other than micro enterprises and small enterprises  (iv) Derivatives  (v) Other financial liabilities  (b) Other current liabilities  (c) Provisions  Total current liabilities  7,899.05  13,496.43		636 56	1.669 44
(iv) Derivatives       139.98       -         (v) Other financial liabilities       689.65       1,499.78         (b) Other current liabilities       3,030.50       2,903.04         (c) Provisions       690.12       360.20         Total current liabilities       20,532.36       31,098.20	· · · · · · · · · · · · · · · · · · ·		
(v) Other financial liabilities       689.65       1,499.78         (b) Other current liabilities       3,030.50       2,903.04         (c) Provisions       690.12       360.20         Total current liabilities       20,532.36       31,098.20	·	•	
(b) Other current liabilities (c) Provisions  Total current liabilities 20,532.36  3,030.50 2,903.04 360.20  Total current liabilities	. ,		1 /100 79
(c) Provisions 690.12 360.20  Total current liabilities 20,532.36 31,098.20	` '		
Total current liabilities 20,532.36 31,098.20	• •	•	
7			
Total equity and liabilities 369,896.19 360,881.19	i otal current liabilities	20,532.36	31,098.20
	Total equity and liabilities	369,896.19	360,881.19

CIN: L29259GJ1991PLC015182

## Annexure - II: Standalone statement of cash flows

(₹in lakhs)

Marther   Mart				(,
A clar flow from operating activities:  Profit before tax  AGA (Plays), adjustments Increased increase  (\$289.38)  AGA (Plays), adjustments  (\$289.38)  AGA (Plays), adjustment		Half Year Ended	Half Year Ended	Year Ended
As in the fore fore from operating activities:         8,505.51         32,00.46         60.71           Profit before tax         85,005.51         32,00.46         60.71           Add / Least sequences         (595.96)         (595.		30 September 2019	30 September 2018	31 March 2019
And / Ges.): adjustments         (\$30.94)         (\$30		(unaudited)	(unaudited)	(audited)
December   Company   Co	A. Cash flow from operating activities:			
Description content investments   1,535,00   1,500,00	Profit before tax	35,503.51	32,302.63	60,191.41
Description content investments   1,535,00   1,500,00	Add / (less): adjustments			
Position sale of current investments		(539.94)	(338.60)	(1,142.14)
Position sale of current investments   1,813.56   1,828.91   1,828.15     Characite Gain on foreign schange flictuations (inet)   1,628.15   1,628.15   1,628.15     Characite Gain on foreign schange flictuations (inet)   1,628.15   1,628.15   1,628.15     Characite Gain on foreign schange flictuations (inet)   1,628.15   1,628.15   1,628.15     Characite Gain on foreign schange flictuations (inet)   1,628.15   1,628.15   1,628.15     Characite Gain on foreign and schange flictuations (inet)   1,628.15   1,628.15     Characite Gain on foreign and schange flictuations (inet)   1,628.15   1,628.15     Characite Gain on foreign and schange flictuations of flower docurrent schange flictuations of flower docurrent schange flictuations (inet)   1,628.15     Characite Gain on foreign and schange flictuations (inet)   1,628.15     Characite Gain on fine valuation of flower docurrent schange flictuations (inet)   1,628.15     Characite Gain on fine valuation of flower docurrent schange flictuations (inet)   1,628.15     Characite Gain on fine valuation of flower docurrent schange flictuations (in schange flictuations)   1,628.15     Characite Gain on fine valuation of flower docurrent schange flictuations (in schange flictuations)   1,628.15     Characite Gain on fine valuation of flower docurrent schange flictuations (in schange flictuations)   1,628.15     Characite Gain on fine valuation of flower docurrent schange flictuations (in schange flictuations)   1,628.15     Characite Gain on fine valuation of flictuations (in schange flictuations)   1,628.15     Characite Gain on fine docurrent schange flictuations (in schange flictuations)   1,628.15     Characite Gain on fine docurrent schange flictuations (in schange flictuations)   1,628.15     Characite Gain on fine docurrent schange flictuations (in schange flictuations)   1,628.15     Characite Gain on fine docurrent schange flictuations (in schange flictuations)   1,628.15     Characite Gain on fine flictuations (in schange flictuations)   1,628.15     Characite	Dividend income	•	·	
Description   19,125   19,12	Profit on sale of current investments	• •	·	
1948   1948	Fair valuation of current investments	(1,702.93)	(3,194.29)	(2,821.15)
Standard   1,000	Unrealised Gain on foreign exchange fluctuations (net)	(52.19)	(346.29)	(950.17)
Page	Loss on sale of assets (net)	5.89	38.80	34.48
Peners	Sundry balances (written back) / written off (net)	(23.30)	3.89	3.14
Financosts (particular product warranties)         47.26 (part) (particular product warranties)         17.00 (part) (pa	Bad debts	11.06	231.34	164.80
Product warrantes  (a. 19.00   1.0	Depreciation and amortisation	4,466.64	3,409.28	7,769.59
Page	Finance costs	273.21	331.55	719.05
Changes in working capital:         27,554.0°         31,990.0°         59,83.3°           Changes in working capital:         15,255.7°         12,985.7°         (20,483.5°)           (Increase) in crease in loans in the receivables (increase) in other content assets         (1,50)         (22,985.0°         1,288.13           (Increase) in content content assets         (1,50)         (22,90)         1,288.13           (Increase) in other content assets         3,10.98         (1,303.4°)         (1,932.24)           Decrease (Increase) in other content assets         304.95         5,10.5°         (1,931.84)           Increase) in other financial labilities         -         40.88         -         (1,931.84)           Increase in other financial labilities         -         40.93         -         (1,931.84)           Increase in other financial labilities         -         40.25         21,991.25         32,995.04           Increase in other financial labilities         -         42,450.09         12,991.25         32,995.04           Increase in other financial labilities         -         42,450.09         12,991.25         32,995.04           Increase in other financial labilities         -         4,245.00         12,991.25         32,995.04           Income taxes paid (net of refunes) <td< td=""><td>Provision for product warranties</td><td>57.28</td><td>(113.50)</td><td>(14.60)</td></td<>	Provision for product warranties	57.28	(113.50)	(14.60)
Decrease   Increase	Loss / (gain) on fair valuation of forward contracts			
Decrease / Increases / Increases / Increases / Increases / Increases / Increases in other non-current assets (150 1828 1937 1878 1878 1878 1878 1878 1878 1878 18		27,654.07	31,999.40	59,623.39
finerseas  / ecrease in tolons (1.38)   93.78   133.78   10.78.			4	
functase   function of the non-current assets   1,100   1,282,90   1,281,81     function of the function of		· ·	• • •	
Interesse   in inventories   Interesse		• •		
Decrease / Increase   Increase   1,130,687   1,130,87   1,103,687   1,036,69   1,036,		• •	, , ,	
Decrease / Increase   Increase   1,000 and part   1,00	· · · · ·	• • • •		
Increase	····	· ·		
Concesses   Increases in trade payables   14,598.05   14,598.05   14,001.05   14,001.05   14,001.05   14,001.05   15,005.05   15,005.05   12,005.05	, ,	•	, ,	•
Increase in other financial liabilities   127.66   373.56   558.78   127.66   373.56   558.78   127.66   373.56   558.78   127.66   373.56   558.78   127.66   373.56   373.58   32.933.08   12.931.25   32.933.08   12.931.25   32.933.08   12.931.25   32.933.08   12.931.25   32.933.08   12.931.25   32.933.08   12.931.25   32.933.08   12.931.25   32.933.08   12.931.25   32.933.08   32.933				
Encrease in other current liabilities   127.46   373.56   558.77	• • • • • • • • • • • • • • • • • • • •	(4,598.50)	·	3,490.18
Cash generated from operations   42,450.09   12,991.25   32,939.04		- 127.46		- 558 77
Net cash generated from operating activities (A)   18,006.82   18,100.14   18,006.82   18,100.14   18,006.82   18,100.14   18,006.82   18,100.14   18,006.82   18,100.14   18,006.82   18,100.14   18,006.82   18,100.14   18,006.82   18,100.14   18,006.82   18,100.14				
Net cash generated from operating activities (A)         34,936.85         4,484.43         14,837.90           B. Cash flow from investing activities         Cash flow from investing activities         (7,994.84)         5,685.23         (19,710.34)           Acquisition of property, plant and equipment, capital work-in-progress and other intangibles of right of use asset         (8,98)         1         2         1           Proceeds from sale of property, plant and equipment         8.42         1.14         2.17         2.1	Cash generated from operations	42,450.09	12,991.25	32,939.04
B. Cash flow from investing activities:       Cquisition of property, plant and equipment, capital work-in-progress and other intangibles (7,999,43) (5,855,23) (19,710,34)       Acquisition of right of use asset       (8,98) (1,971,34)       (1,971,34)       Acquisition of right of use asset       (8,98) (1,971,34)       (1,973,38)       (5,855,23)       (1,978,09)       Acquisition of right of use asset       (10,14)       2,21,70       (Purchase of) / proceeds from sale of current investments       (19,973,89)       (74,678)       2,781,09       (Maturity of) / investment in fixed deposits with bank (net)       (11,937,38)       (8,98)       (1,973,89)       (74,678)       2,781,09       (Maturity of) / investment in fixed deposits with bank (net)       (11,937,38)       (74,678)       2,781,09       (Maturity of) / investment in fixed deposits with bank (net)       (11,933,89)       (74,678)       2,781,09       (Maturity of) / investment in fixed deposits with bank (net)       (11,611,508)       8.88       2,657,8       772,57 <th< td=""><td>Income taxes paid (net of refunds)</td><td>(7,513.24)</td><td>(8,506.82)</td><td>(18,101.54)</td></th<>	Income taxes paid (net of refunds)	(7,513.24)	(8,506.82)	(18,101.54)
Acquisition of property, plant and equipment, capital work-in-progress and other intangibles         (7,994,at)         (5,855,23)         (19,710,34)           Acquisition of right of use asset         (8.34)         1.014         23.17           (Purchase of) / proceeds from sale of current investments         (19,973,38)         76.678         2,781,08           (Maturity of) / investment in fixed deposits with bank (net)         (12.59)         15.33         8.88           Interest income         516.84         265.78         77.27           Dividend income         8,536.53         9.55         9.55           Net cash (used in) investing activities (8)         (6,183,38)         (6,301,21)         (6,181.508)           Repayment of current borrowings (net)         (6,183,88)         (21.86)         (506.22)           Repayment on on-current borrowings (net)         (6,183,88)         (21.81)         (506.22)           Repayment of current borrowings         (21.87)         (21.50)         (10.50)           Dividends paid (including taxes on dividend)         (9,978.14)         (21.62)         (21.62)           Finance costs paid         (21.62)         (21.62)         (21.62)         (21.62)           Potation (Lase) Liabilities         (21.62)         (21.62)         (21.62)         (21.62)	Net cash generated from operating activities (A)	34,936.85	4,484.43	14,837.50
Acquisition of property, plant and equipment, capital work-in-progress and other intangibles         (7,994,at)         (5,855,23)         (19,710,34)           Acquisition of right of use asset         (8.34)         1.014         23.17           (Purchase of) / proceeds from sale of current investments         (19,973,38)         76.678         2,781,08           (Maturity of) / investment in fixed deposits with bank (net)         (12.59)         15.33         8.88           Interest income         516.84         265.78         77.27           Dividend income         8,536.53         9.55         9.55           Net cash (used in) investing activities (8)         (6,183,38)         (6,301,21)         (6,181.508)           Repayment of current borrowings (net)         (6,183,88)         (21.86)         (506.22)           Repayment on on-current borrowings (net)         (6,183,88)         (21.81)         (506.22)           Repayment of current borrowings         (21.87)         (21.50)         (10.50)           Dividends paid (including taxes on dividend)         (9,978.14)         (21.62)         (21.62)           Finance costs paid         (21.62)         (21.62)         (21.62)         (21.62)           Potation (Lase) Liabilities         (21.62)         (21.62)         (21.62)         (21.62)	B. Cash flow from investing activities:			
Proceeds from sale of property, plant and equipment Proceeds from sale of property, plant and equipment (Purchase of ) proceeds from sale of current investments (19,973.89) (746.78) (778.70) (700 proceeds from sale of current investments (19,973.89) (746.78) (778.70) (700 proceeds from sale of current investments (778.70) (700 proceeds (700 procee	_	(7,999.43)	(5,855.23)	(19,710.34)
Proceeds from sale of property, plant and equipment (Purchase of ) proceeds from sale of current investments (19,973.89) (746.78) (278.10 (19.00 (			-	-
Maturity of / investment in fixed deposits with bank (net)   12.59   15.33   8.88   16.00	Proceeds from sale of property, plant and equipment	8.42	10.14	23.17
Interest income         \$16.84         26.578         772.57           Dividend income         8,536.53         9.55         9.55           Net cash flow from financing activities (8)         (18,933.10)         (6,301.21)         70.15 (15.00)           C. Cash flow from financing activities           Repayment of current borrowings (net)         (6,183.86)         (21.68)         (506.22)           Repayment non-current borrowings         (21.87)         (13.73)         (13.73)           Proceeds of non-current borrowings         (9978.14)         -         -         -         1.500.00           Divided paid (including taxes on dividend)         (9978.14)         -	(Purchase of) / proceeds from sale of current investments	(19,973.89)	(746.78)	2,781.09
Dividend income         8,536.53         9.55         9.55           Net cash (used in) investing activities (B)         (18,933.10)         6,301.20         10,511,508           C. Cash flow from financing activities:         The payment of current borrowings (net)         (6,183.66)         (21.86)         (50.02.22)           Repayment of current borrowings         (21.87)         (13.73) <th< td=""><td>(Maturity of) / investment in fixed deposits with bank (net)</td><td>(12.59)</td><td>15.33</td><td>8.88</td></th<>	(Maturity of) / investment in fixed deposits with bank (net)	(12.59)	15.33	8.88
Net cash (used in) investing activities (B)         (18,933.10)         (6,301.21)         (16,115.08)           C. Cash flow from financing activities:         8         21.80         (506.22)           Repayment of current borrowings (net)         (6,183.86)         (21.87)         (13.73)           Proceeds of non-current borrowings         (21.87)         (13.73)         (13.73)           Proceeds of inon-current borrowings         (9,978.14)         -         -           Dividends paid (including taxes on dividend)         (9978.14)         -         -           Finance costs paid         (13.23)         (310.19)         (716.47)           Repayment of Lease liabilities         (13.23)         (345.78)         263.58           Net cash (used in) / generated from financing activities (C)         (16,593.33)         (345.78)         263.58           D. Net (decrease) in cash and cash equivalents (A+B+C)         (899.58)         (2,162.56)         (1,014.00)           E. Add: Cash and cash equivalents at the beginning of the period / year         2,066.47         3,028.93         3,028.93           F. Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents at the end of the period / year (refer note 1 below)         1,476.59         969.35         2,066.47           G. Cash and cash equivalents at the end of the period / year (refer note	Interest income	516.84	265.78	772.57
C. Cash flow from financing activities:         Cash flow from financing activities:         Cash flow from financing activities:         Cash flow from financing (pt)         (6,183.68)         (21.68)         (506.22)         (506.22)         (506.22)         (506.22)         (506.22)         (506.22)         (506.22)         (506.22)         (506.22)         (506.22)         (500.00)         (500.00)         (500.00)         (500.00)         (500.00)         (500.00)         (500.00)         (500.00)         (500.00)         (500.00)         (500.00)         (500.00)         (706.47)         (706.47)         (706.47)         (706.47)         (706.47)         (706.47)         (706.47)         (706.47)         (706.00)         (706.47)         (706.00)	Dividend income	8,536.53	9.55	9.55
Repayment of current borrowings (net)         (6,183.86)         (21.86)         (506.22)           Repayment non-current borrowings         (21.87)         (13.73)         (13.73)           Proceeds of non-current borrowings         -         -         1,500.00           Dividends paid (including taxes on dividend)         (9,978.14)         -         -           Finance costs paid         (296.23)         (310.19)         (716.47)           Repayment of Lease Liabilities         (131.23)         -         -           Net cash (used in) / generated from financing activities (C)         (16,593.33)         (345.78)         263.58           D. Net (decrease) in cash and cash equivalents (A+B+C)         (589.58)         (2,162.56)         (1,014.00)           E. Add: Cash and cash equivalents at the beginning of the period / year         2,066.47         3,028.93         3,028.93           F. Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents         (0.30)         102.98         51.54           G. Cash and cash equivalents at the end of the period / year (refer note 1 below)         1,476.59         969.35         2,066.47           G. Cash and cash equivalents at the end of the period / year (refer note 1 below)         30 September 2018         30 September 2018         31 March 2019           Note:         (unaudited)	Net cash (used in) investing activities (B)	(18,933.10)	(6,301.21)	(16,115.08)
Repayment of current borrowings (net)         (6,183.86)         (21.86)         (506.22)           Repayment non-current borrowings         (21.87)         (13.73)         (13.73)           Proceeds of non-current borrowings         -         -         1,500.00           Dividends paid (including taxes on dividend)         (9,978.14)         -         -           Finance costs paid         (296.23)         (310.19)         (716.47)           Repayment of Lease Liabilities         (131.23)         -         -           Net cash (used in) / generated from financing activities (C)         (16,593.33)         (345.78)         263.58           D. Net (decrease) in cash and cash equivalents (A+B+C)         (589.58)         (2,162.56)         (1,014.00)           E. Add: Cash and cash equivalents at the beginning of the period / year         2,066.47         3,028.93         3,028.93           F. Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents         (0.30)         102.98         51.54           G. Cash and cash equivalents at the end of the period / year (refer note 1 below)         1,476.59         969.35         2,066.47           G. Cash and cash equivalents at the end of the period / year (refer note 1 below)         30 September 2018         30 September 2018         31 March 2019           Note:         (unaudited)	C. Cook flows from flows that authorities			
Repayment non-current borrowings         (21.87)         (13.73)         (13.73)           Proceeds of non-current borrowings         • • • 1,500.00         1,500.00           Dividends paid (including taxes on dividend)         (9,978.14)         • • • • • • • • • • • • • • • • • • •		(5.402.05)	(24.06)	(506.22)
Proceeds of non-current borrowings         -         1,500.00           Dividends paid (including taxes on dividend)         (9,978.14)         -         -           Finance costs paid         (296.23)         (310.19)         (716.47)           Repayment of Lease Liabilities         (113.23)         -         -           Net cash (used in) / generated from financing activities (C)         (16,593.33)         (345.78)         263.58           D. Net (decrease) in cash and cash equivalents (A+B+C)         (589.58)         (2,162.56)         (1,014.00)           E. Add: Cash and cash equivalents at the beginning of the period / year         2,066.47         3,028.93         3,028.93           F. Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents         (0.30)         102.98         51.54           G. Cash and cash equivalents at the end of the period / year (refer note 1 below)         1,476.59         969.35         2,066.47           Note:         Note:         As at A			, ,	
Dividends paid (including taxes on dividend)         (9,978.14)         -         -           Finance costs paid         (296.23)         (310.19)         (716.47)           Repayment of Lease Liabilities         (113.23)         -         -           Net cash (used in) / generated from financing activities (C)         (16,593.33)         (345.78)         263.58           D. Net (decrease) in cash and cash equivalents (A+B+C)         (589.58)         (2,162.56)         (1,014.00)           E. Add: Cash and cash equivalents at the beginning of the period / year         2,066.47         3,028.93         3,028.93           F. Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents         (0.30)         102.98         51.54           G. Cash and cash equivalents at the end of the period / year (refer note 1 below)         1,476.59         969.35         2,066.47           As at A		(21.87)	(13.73)	
Finance costs paid Repayment of Lease Liabilities Repayment of Lease Liabilities (113.23)         (310.19)         (716.47)           Net cash (used in) / generated from financing activities (C)         (16.593.33)         (345.78)         263.58           D. Net (decrease) in cash and cash equivalents (A+B+C)         (589.58)         (2,162.56)         (1,014.00)           E. Add: Cash and cash equivalents at the beginning of the period / year         2,066.47         3,028.93         3,028.93           F. Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents         (0.30)         102.98         51.54           G. Cash and cash equivalents at the end of the period / year (refer note 1 below)         1,476.59         969.35         2,066.47           Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents at the end of the period / year (refer note 1 below)         1,476.59         969.35         2,066.47           As at 30 September 2019 (unaudited)         30 September 2019 (unaudited)         31 March 2019 (unaudited)         32 March 2019 (unau		- (0.079.14)	-	1,500.00
Repayment of Lease Liabilities         (113.23)         -         -           Net cash (used in) / generated from financing activities (C)         (16,593.33)         (345.78)         263.58           D. Net (decrease) in cash and cash equivalents (A+B+C)         (589.58)         (2,162.56)         (1,014.00)           E. Add : Cash and cash equivalents at the beginning of the period / year         2,066.47         3,028.93         3,028.93           F. Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents         (0.30)         102.98         51.54           G. Cash and cash equivalents at the end of the period / year (refer note 1 below)         1,476.59         969.35         2,066.47           As at 30 September 2019 (unaudited)         30 September 2019 (unaudited)         30 September 2019 (unaudited)         31 March 2019 (audited)           Note:         1         2 <th< td=""><td>·</td><td>• • • •</td><td>- /210 10\</td><td>- (716.47)</td></th<>	·	• • • •	- /210 10\	- (716.47)
Net cash (used in) / generated from financing activities (C)         (16,593.33)         (345.78)         263.58           D. Net (decrease) in cash and cash equivalents (A+B+C)         (589.58)         (2,162.56)         (1,014.00)           E. Add: Cash and cash equivalents at the beginning of the period / year         2,066.47         3,028.93         3,028.93           F. Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents         (0.30)         102.98         51.54           G. Cash and cash equivalents at the end of the period / year (refer note 1 below)         1,476.59         969.35         2,066.47           ** Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents at the end of the period / year (refer note 1 below)         1,476.59         969.35         2,066.47           ** G. Cash and cash equivalents at the end of the period / year (refer note 1 below)         1,476.59         969.35         2,066.47           ** Note:         ** Note: <td>•</td> <td>•</td> <td>(310.19)</td> <td>(710.47)</td>	•	•	(310.19)	(710.47)
D. Net (decrease) in cash and cash equivalents (A+B+C)       (589.58)       (2,162.56)       (1,014.00)         E. Add: Cash and cash equivalents at the beginning of the period / year       2,066.47       3,028.93       3,028.93         F. Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents       (0.30)       102.98       51.54         G. Cash and cash equivalents at the end of the period / year (refer note 1 below)       1,476.59       969.35       2,066.47         Currency: ₹ in lakhs         As at 30 September 2019 (unaudited)       30 September 2019 (unaudited)       31 March 2019 (audited)         Note:       1       2       469.85       960.28       2,061.52         Cash and cash equivalents include:       8       960.28       2,061.52         Balances with banks       1,469.85       960.28       2,061.52         Cash on hand       6.74       9.07       4.95			(345.78)	263.58
E. Add: Cash and cash equivalents at the beginning of the period / year  F. Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents  G. Cash and cash equivalents at the end of the period / year (refer note 1 below)  The				
F. Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents  G. Cash and cash equivalents at the end of the period / year (refer note 1 below)  1,476.59  969.35  2,066.47   Currency: ₹ in lakhs  As at 30 September 2019 (unaudited) (unaudited) (unaudited)  Note:  1 Cash and cash equivalents include:  Balances with banks Cash on hand  1,469.85  960.28  2,061.52  2,61.52  4.95				
G. Cash and cash equivalents at the end of the period / year (refer note 1 below)  1,476.59 969.35 2,066.47  Currency: ₹ in lakhs  As at	E. Add: Cash and cash equivalents at the beginning of the period / year	2,066.47	3,028.93	3,028.93
Currency: ₹ in lakhs  As at As at As at As at As at As at 30 September 2019 (unaudited) (unaudited) (unaudited) (audited)  Note:  1 Cash and cash equivalents include: Balances with banks 1,469.85 960.28 2,061.52 Cash on hand 6.74 9.07 4.95	F. Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents	(0.30)	102.98	51.54
As at Balances with banks       As at As at Balances with banks       As at As at Balances with banks       As at Balances with banks       As at Balances with Balances with banks       As at Balances with Balances with banks       As at Balances with B	G. Cash and cash equivalents at the end of the period / year (refer note 1 below)	1,476.59	969.35	2,066.47
Note:       30 September 2019 (unaudited)       30 September 2018 (unaudited)       31 March 2019 (audited)         1 Cash and cash equivalents include:       8 Jances with banks       1,469.85       960.28       2,061.52         Cash on hand       6.74       9.07       4.95			Cu	rrency: ₹in lakhs
Note:       30 September 2019 (unaudited)       30 September 2018 (unaudited)       31 March 2019 (audited)         1 Cash and cash equivalents include:       8 Jances with banks       1,469.85       960.28       2,061.52         Cash on hand       6.74       9.07       4.95		Δs at	As at	As at
Note:         (unaudited)         (unaudited)         (audited)           1 Cash and cash equivalents include:         8 lances with banks         1,469.85         960.28         2,061.52           Cash on hand         6.74         9.07         4.95				
Note:         1 Cash and cash equivalents include:       Balances with banks         Balances with banks       1,469.85       960.28       2,061.52         Cash on hand       6.74       9.07       4.95		•	•	
1 Cash and cash equivalents include:         Balances with banks       1,469.85       960.28       2,061.52         Cash on hand       6.74       9.07       4.95	Note:	,,	,	, ,
Balances with banks       1,469.85       960.28       2,061.52         Cash on hand       6.74       9.07       4.95				
	·	1,469.85	960.28	2,061.52
<b>1,476.59</b> 969.35 2,066.47	Cash on hand	6.74	9.07	4.95
		1,476.59	969.35	2,066.47

Regd. Office.: 115, GVMM Estate, Odhav Road, Ahmedabad 382 410; CIN: L29259GJ1991PLC015182
Ph. 079-22901078; Fax: 079-22901077; E-mail: ric@aiaengineering.com; Website: www.aiaengineering.com
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2019

(₹ in lakhs)

		1		-		-	(₹ in lakhs) Year ended
	Particulars		Quarter ended			Half year ended	
Sr. No.		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-19
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	67,634.56	71,374.36	71,527.79	139,008.92	140,622.19	296,743.46
	Other operating revenue	2,024.45	1,952.17	2,504.75	3,976.62	4,908.76	10,041.79
	a) Total revenue from operations	69,659.01	73,326.53	74,032.54	142,985.54	145,530.95	306,785.25
	b) Other income	2,807.95	3,863.64	4,848.38	6,671.59	6,889.44	12,254.03
	Total Income (a+b)	72,466.96	77,190.17	78,880.92	149,657.13	152,420.39	319,039.28
2	Expenses						
	a) Cost of materials consumed	24,819.91	30,367.58	35,437.65	55,187.49	68,875.44	141,811.86
	b) Changes in inventories of finished goods and work-in-progress	2,981.72	(1,694.75)	(4,668.99)	1,286.97	(9,453.82)	(19,265.08)
	c) Employee benefits expense	3,429.69	3,205.49	3,096.98	6,635.18	6,179.75	12,639.13
	d) Finance costs	152.45	142.98	170.36	295.43	353.71	754.71
	e) Depreciation and amortisation expense	2,221.35	2,362.22	1,805.26	4,583.57	3,459.99	7,884.57
	f) Other expenses	23,021.67	24,586.71	25,414.72	47,608.38	49,643.77	105,774.08
	Total expenses (a+b+c+d+e+f)	56,626.79	58,970.23	61,255.98	115,597.02	119,058.84	249,599.27
3	Profit before tax (1-2)	15,840.17	18,219.94	17,624.94	34,060.11	33,361.55	69,440.01
	Tax expense	15,640.17	18,219.94	17,624.94	34,060.11	33,361.33	69,440.01
4		2 260 67	2 000 70	F 007 22	C 221 42	10.620.46	17.200.04
	(i) Current tax	2,360.67	3,860.76	5,907.22	6,221.43	10,639.46	17,368.94
	(ii) Excess provision for tax of earlier periods written back	- (4.740.00)	-	- (422.05)	- (4.245.45)	22.22	(252.54)
	(iii) Deferred tax	(1,719.80)	404.65	(432.96)	(1,315.15)	90.08	1,179.84
	Total tax expense (i+ii+iii)	640.87	4,265.41	5,474.26	4,906.28	10,729.54	18,296.24
	Profit for the period (3-4)	15,199.30	13,954.53	12,150.68	29,153.83	22,632.01	51,143.77
6	Other comprehensive income / (loss):						
	(i) Items that will not be reclassified to statement of profit and loss	(206.01)	4.55	13.61	(201.46)	27.22	(8.02)
	(ii) Income tax relating to items that will not be reclassified to statement of profit and loss	(0.44)	(0.43)	0.46	(0.87)	0.92	(1.39)
	(iii) Items that will be reclassified to statement of profit and loss	350.31	(1,727.46)	711.20	(1,377.15)	2,231.42	(585.82)
	(iv) Income tax relating to items that will be reclassified to statement of profit and loss	32.20	114.70	(20.64)	146.90	(394.23)	(58.07)
7	Total other comprehensive income / (loss) (net of tax)	176.06	(1,608.64)	704.63	(1,432.58)	1,865.33	(653.30)
8	Total comprehensive income for the period (5+7)	15,375.36	12,345.89	12,855.31	27,721.25	24,497.34	50,490.47
	Net profit / (loss) attributable to:						
	a) Owners of the Company	15,224.26	14,039.95	12,102.18	29,264.21	22,606.66	51,083.05
	b) Non-Controlling Interest	(24.96)	(85.42)	48.50	(110.38)	25.35	60.72
10	Other comprehensive income / (loss) attributable to:						
	a) Owners of the Company	175.84	(1,608.86)	704.87	(1,433.02)	1,865.80	(654.21)
	b) Non-Controlling Interest	0.22	0.22	(0.24)	0.44	(0.47)	0.91
11	Total comprehensive income / (loss) attributable to:						
	a) Owners of the Company	15,400.10	12,431.09	12,807.05	27,831.19	24,472.46	50,428.84
	b) Non-Controlling Interest	(24.74)	(85.20)	48.26	(109.94)	24.88	61.63
	Paid- up equity share capital - face value of ₹ 2 each	1,886.41	1,886.41	1,886.41	1,886.41	1,886.41	1,886.41
	Other equity	,	,	,	,	,	349,484.40
	Earning per equity share (EPS) in ₹ (not annualised)						2 12,10 1110
	Basic	16.14	14.89	12.83	31.03	23.97	54.16
	Diluted	16.14	14.89	12.83	31.03	23.97	54.16

### Notes:

- (i) The above unaudited consolidated financial results for the quarter and half year ended 30 September 2019 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on 12 November 2019. These unaudited consolidated financial results are subjected to Limited Review by the statutory auditors of the Company. The statutory auditors have expressed an unmodified conclusion.
- (ii) The unaudited consolidated financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
- (iii) The unaudited consolidated financial results comprises of the results / financial information of the Holding Company, i.e., AIA Engineering Limited, and its subsidiaries namely Welcast Steels Limited India, AIA CSR Foundation India, Vega Industries (Middle East) F.Z.C. U.A.E., Vega Industries Limited U.K., Vega Industries Limited U.S.A., Vega Steel Industries (RSA) (PTY.) Limited South Africa, Wuxi Vega Trade Co., Limited China, PT. Vega Industries Indonesia Indonesia, Vega Industries Chile SPA Chile, AIA Ghana Limited Ghana and Vega Industries Australia Pty. Ltd. Australia.
- (iv) Effective 1 April 2019, the group has adopted Ind AS 116 Leases using modified retrospective approach. On account of such adoption of the new standard, the group has recognised right of use asset and a corresponding a lease liability. The adoption of the standard did not have any material impact to the profit of the group.
- (v) The Company has decided to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019 from the current financial year. Accordingly, the provision for income tax and deferred tax balances have been recorded / remeasured using the new tax rate and the resultant impact is recognised in the current quarter's financial results. Pursuant to the selection of this option, the Company has reversed deferred tax liabilities amounting to ₹ 2,066.17 lakhs due to reduction in corporate tax rate.
  - Welcast Steels Limited, the subsidiary of the Company has decided to exercise the option permitted under Section 115BAA of the Income tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019 from the current financial year. Accordingly, the provision for income tax and deferred tax balances have been recorded / remeasured using the new tax rate and the resultant impact is recognised in the current quarter's financial results which is not material to the unaudited consolidated financial results of the group.
- (vi) The group has only one reportable primary business segment as per Ind AS 108 "Operating Segments", i.e., Manufacturing of High Chrome Mill Internals.
- (vii) Figures for the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures.
- (viii) Refer Annexure I for Consolidted statement of assets and liabilities as at 30 September 2019.
- (ix) Refer Annexure II for Consolidated statement of cash flows for the period ended 30 September 2019.

By Order of Board of Directors For AIA Engineering Limited

> (Bhadresh K. Shah) Managing Director DIN:00058177

CIN: L29259GJ1991PLC015182

Annexure - I: Consolidated statement of assets and liabilities

(₹ in lakhs)

	A4	(₹ in lakhs)
Particulars	As at 30 September 2019	As at 31 March 2019
Tarticulars	(unaudited)	(audited
ASSETS	•	·
(I) Non-current assets		
(a) Property, plant and equipment	81,711.51	82,236.25
(b) Right of use asset	4,121.67	-
(c) Capital work-in-progress	4,283.30	5,980.85
(d) Goodwill	460.69	460.69
(e) Goodwill on consolidation	1,520.74	1,516.03
(f) Other intangible assets	260.49	252.07
(g) Financial assets	05.00	05.64
(i) Investments (ii) Trade receivables	85.88 270.83	85.64 389.28
(iii) Loans	1,092.68	1,018.62
(h) Deferred tax assets	77.81	90.43
(i) Other tax assets (net)	3,726.31	2,487.07
(j) Other non-current assets	5,538.04	3,164.82
Total non-current assets	103,149.95	97,681.75
Total non-current assets	103,143.33	37,001.73
(II) Current assets		
(a) Inventories	81,419.92	78,591.94
(b) Financial assets	, ·	3,232.31
(i) Investments	139,643.24	114,372.03
(ii) Trade receivables (net)	54,053.29	70,637.76
(iii) Cash and cash equivalents	19,055.56	20,830.85
(iv) Bank balances other than (iii) above	695.57	800.72
(v) Loans	286.02	370.73
(vi) Derivatives	-	996.49
(vii) Other financial assets	3,499.50	6,576.55
(c) Other current assets	7,603.26	12,509.23
Total current assets	306,256.36	305,686.30
Total assets	409,406.31	403,368.05
EQUITY AND LIABILITIES		
FOLITY		
EQUITY (a) Equity share capital	1,886.41	1,886.41
(b) Other equity	367,336.42	349,484.40
Equity attributable to owners of the Company	369,222.83	351,370.81
(c) Non-controlling interest	832.68	929.63
		352,300.44
Total equity	370,055.51	352.300.44
LIABILITIES		,
LIABILITIES  (I) Non surrent liabilities		
(I) Non-current liabilities		
(I) Non-current liabilities  (a) Financial liabilities		
(I) Non-current liabilities  (a) Financial liabilities  (i) Borrowings	1,500.00	
(I) Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities	738.40	1,500.00
(I) Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities  (b) Provisions	738.40 1,040.15	1,500.00 - 917.85
(I) Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities  (b) Provisions  (c) Deferred tax liabilities (net)	738.40 1,040.15 7,079.00	1,500.00 - 917.85 8,789.10
(I) Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities  (b) Provisions	738.40 1,040.15	1,500.00 - 917.85 8,789.10
(I) Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities  (b) Provisions  (c) Deferred tax liabilities (net)  Total non-current liabilities	738.40 1,040.15 7,079.00	1,500.00 - 917.85 8,789.10
(I) Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities  (b) Provisions  (c) Deferred tax liabilities (net)  Total non-current liabilities  (II) Current liabilities	738.40 1,040.15 7,079.00	1,500.00 - 917.85 8,789.10
(I) Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities  (b) Provisions  (c) Deferred tax liabilities (net)  Total non-current liabilities  (II) Current liabilities  (a) Financial liabilities	738.40 1,040.15 7,079.00 <b>10,357.55</b>	1,500.00 - 917.85 8,789.10 <b>11,206.95</b>
(I) Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities  (b) Provisions  (c) Deferred tax liabilities (net)  Total non-current liabilities  (II) Current liabilities  (a) Financial liabilities  (i) Borrowings	738.40 1,040.15 7,079.00 <b>10,357.55</b> 5,290.27	1,500.00 - 917.85 8,789.10 <b>11,206.95</b>
(I) Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities  (b) Provisions  (c) Deferred tax liabilities (net)  Total non-current liabilities  (II) Current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities	738.40 1,040.15 7,079.00 <b>10,357.55</b>	1,500.00 - 917.85 8,789.10 <b>11,206.95</b>
(I) Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities  (b) Provisions  (c) Deferred tax liabilities (net)  Total non-current liabilities  (II) Current liabilities  (i) Borrowings  (ii) Lease liabilities  (iii) Trade payables	738.40 1,040.15 7,079.00 <b>10,357.55</b> 5,290.27 564.60	1,500.00 - 917.85 8,789.10 <b>11,206.95</b> 11,289.31 -
(i) Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease liabilities  (b) Provisions  (c) Deferred tax liabilities (net)  Total non-current liabilities  (ii) Current liabilities  (i) Borrowings  (ii) Lease liabilities  (ii) Lease liabilities  (iii) Trade payables  Total outstanding dues of micro enterprises and small enterprises	738.40 1,040.15 7,079.00 <b>10,357.55</b> 5,290.27 564.60 671.01	1,500.00 - 917.85 8,789.10 <b>11,206.95</b> 11,289.31 - 1,703.88
(i) Non-current liabilities (i) Borrowings (ii) Lease liabilities (b) Provisions (c) Deferred tax liabilities (net)  Total non-current liabilities  (ii) Current liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises	738.40 1,040.15 7,079.00 <b>10,357.55</b> 5,290.27 564.60 671.01 11,127.97	1,500.00 - 917.85 8,789.10 <b>11,206.95</b> 11,289.31 - 1,703.88
(i) Non-current liabilities (i) Borrowings (ii) Lease liabilities (b) Provisions (c) Deferred tax liabilities (net)  Total non-current liabilities  (ii) Current liabilities (i) Borrowings (ii) Lease liabilities (ii) Borrowings (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives	738.40 1,040.15 7,079.00 <b>10,357.55</b> 5,290.27 564.60 671.01 11,127.97 139.98	1,500.00 - 917.85 8,789.10 <b>11,206.95</b> 11,289.31 - 1,703.88 15,656.77
(I) Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (b) Provisions (c) Deferred tax liabilities (net)  Total non-current liabilities  (II) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives (v) Other financial liabilities	738.40 1,040.15 7,079.00 <b>10,357.55</b> 5,290.27 564.60 671.01 11,127.97	1,500.00 - 917.85 8,789.10 <b>11,206.95</b> 11,289.31 - 1,703.88 15,656.77 - 1,504.37
(i) Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (b) Provisions (c) Deferred tax liabilities (net)  Total non-current liabilities  (II) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives (v) Other financial liabilities (b) Other current liabilities	738.40 1,040.15 7,079.00 <b>10,357.55</b> 5,290.27 564.60 671.01 11,127.97 139.98 693.35	1,500.00 - 917.85 8,789.10 <b>11,206.95</b> 11,289.31 - 1,703.88 15,656.77 - 1,504.37 7,826.47
(i) Non-current liabilities (i) Borrowings (ii) Lease liabilities (b) Provisions (c) Deferred tax liabilities (net)  Total non-current liabilities  (II) Current liabilities (i) Borrowings (ii) Lease liabilities (ii) Borrowings (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives	738.40 1,040.15 7,079.00 <b>10,357.55</b> 5,290.27 564.60 671.01 11,127.97 139.98 693.35 8,141.41	1,500.00 - 917.85 8,789.10 <b>11,206.95</b>
(I) Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (b) Provisions (c) Deferred tax liabilities (net)  Total non-current liabilities  (II) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives (v) Other financial liabilities (b) Other current liabilities (c) Provisions	738.40 1,040.15 7,079.00 <b>10,357.55</b> 5,290.27 564.60 671.01 11,127.97 139.98 693.35 8,141.41 2,273.87	1,500.00 - 917.85 8,789.10  11,206.95  11,289.31 - 1,703.88 15,656.77 - 1,504.37 7,826.47 1,868.19 11.67
(i) Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (b) Provisions (c) Deferred tax liabilities (net)  Total non-current liabilities  (ii) Current liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Derivatives (v) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)	738.40 1,040.15 7,079.00 <b>10,357.55</b> 5,290.27 564.60 671.01 11,127.97 139.98 693.35 8,141.41 2,273.87 90.79	1,500.00 - 917.85 8,789.10  11,206.95  11,289.31 - 1,703.88 15,656.77 - 1,504.37 7,826.47 1,868.19

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### Annexure - II: Consolidated statement of cash flows

(₹in lakhs)

		Half Year Ended 30 September 2019 (unaudited)	Half Year Ended 30 September 2018 (unaudited)	Year Ended 31 March 2019 (audited)
A.	Cash flow from operating activities:	(unauanca)	(and ancea)	(addition)
	Profit before tax	34,060.11	33,361.55	69,440.01
	Add / (less): Adjustments	•	,	,
	Interest income	(833.70)	(573.55)	(1,633.68)
	Profit on sale of current investments	(1,813.56)	(288.99)	(4,294.60)
	Fair value of current investments	(1,844.65)	(3,146.34)	(2,824.85)
	Unrealised gain on foreign exchange fluctuation (net)	(52.19)	(346.29)	(950.17)
	(Profit) / loss on sale of assets (net)	(36.71)	38.80	32.20
	Sundry balances (written back) / written off (net) Bad debts	(23.30) 11.06	3.89 230.71	(14.17) 164.80
	Depreciation and amortisation	4,583.57	3,459.99	7,884.57
	Finance costs	295.43	353.71	754.71
	Provision for product warranties	108.53	55.83	231.72
	Loss / (gain) on fair valuation of forward contracts	4.93	(26.87)	(26.87)
	Provision for doubtful trade receivables	-	-	112.09
	Foreign currency fluctuation on translation of foreign operations	(1,160.85)	1,128.73	(775.21)
		33,298.67	34,251.17	68,100.55
	Changes in working capital:			
	Decrease / (Increase) in trade receivables	17,656.43	(8,081.18)	(11,407.36)
	Decrease in loans	10.65	203.97	150.57
	Decrease in other non-current assets	(1.40)	(282.11)	1,270.03
	(Increase) in inventories	(2,827.98)	(19,585.92)	(23,252.97)
	Decrease / (Increase) in other financial assets	3,110.98	(1,308.80)	(1,939.24)
	Decrease in other current assets	4,905.97	(30.36)	1,168.23
	Increase in provisions	216.68	193.35	44.27
	(Decrease) / Increase in trade payables	(5,529.90)	6,561.43	1,588.34
	Increase in other financial liabilities Increase in other current liabilities	- 314.94	410.18 4,022.98	0.00 1,522.13
	Cash generated from operations	51,155.04	16,354.71	37,244.55
	Income taxes paid (net of refunds)	(7,616.98)	(8,579.54)	(18,052.67)
	Net cash from operating activities (A)	43,538.06	7,775.17	19,191.88
	Cook flow from investing activities			
В.	Cash flow from investing activities:			
	Acquisition of property, plant and equipment, capital work-in-progress and other intangibles		(5,926.83)	(19,895.02)
	Acquisition of right of use asset	(10.29) 73.66	- 10.14	- 20.42
	Proceeds from sale of property, plant and equipment (Purchase of) / proceeds from sale of current investments	(21,613.24)	(844.94)	1,847.60
	Interest income	799.77	521.34	1,619.03
	Investment in fixed deposits with bank (net)	104.60	60.61	33.34
	Net cash (used in) investing activities (B)	(28,870.53)	(6,179.68)	(16,374.63)
		(20,010.00)	(0,2:0:00)	(10)01007
C.	Cash flow from financing activities:			
	Repayment of current borrowings (net)	(5,968.86)	(191.86)	(886.22)
	Repayment non-current borrowings	(21.87)	(13.73)	(13.73)
	Proceeds of non-current borrowings	-	-	1,500.00
	Dividends paid (including dividend tax)	(9,985.44)	(5.52)	(1.46)
	Finance costs paid	(318.45)	(332.35)	(752.13)
	Repayment of Lease Liabilities	(147.91)		
	Net cash (used in) financing activities	(16,442.53)	(543.46)	(153.54)
D.	Net (decrease) / increase in cash and cash equivalents (A+B+C)	(1,775.00)	1,052.03	2,663.71
E.	Add: Cash and cash equivalents at the beginning of the period / year	20,830.85	18,115.60	18,115.60
F.	Less: Foreign exchange (loss) / gain on restatement of cash and cash equivalents	(0.29)	102.97	51.54
G.	Cash and cash equivalents at the end of the period / year (refer note 1 below)	19,055.56	19,270.60	20,830.85
				Currency: ₹ in lakhs
		As at	As at	As at
		30 September 2019	30 September 2018	31 March 2019
		(unaudited)	(unaudited)	(audited)
Note:				
1	Cash and cash equivalents include:	40.005.70	40,000,05	30 550 07
	Balances with banks Cash on hand	18,685.76 9.82	18,998.35 12.25	20,559.87 10.98
	Cash On Hand	3.82	12.25	10.98
	Balances with banks in fixed deposit accounts (with original maturity upto 3 months)	359.98	260.00	260.00
		19,055.56	19,270.60	20,830.85