



# METAL COATINGS (INDIA) LTD.

Works II 113, HSIDC Indl. Estate, Sector-59, Faridabad-121 004  
Phone: 09929972371, Fax: 0129-2307422



Date: 29<sup>th</sup> May, 2024

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

Sub.: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Ref.: Scrip Code - 531810; Scrip Id - METALCO

Dear Sir/Madam,

This is to inform you that Board of Directors of the Company at its meeting held today i.e. 29th May, 2024, inter alia, have considered and approved the following businesses:

1. The Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2024, as per Indian Accounting Standard (IND AS).

Pursuant to Regulation 33 of Listing Regulations, we are enclosing herewith, the Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2024 including Statement of Assets & Liabilities and Cash Flow Statement for the year ended 31<sup>st</sup> March, 2024 together with the Auditors' Report by Statutory Auditor as well as declaration in respect of Auditors' Report with Unmodified Opinion pursuant to Regulation 33(3)(d) of Listing Regulations.

2. The Re-appointment of Mr. Chander Prakash Sharma as an Internal Auditor of the Company for the Financial Year 2024-25, and other items of agenda.

The brief profile of Mr. Chander Prakash Sharma is as under:

| S. No | Particulars                               | Disclosures   |
|-------|---|---|
| 1.    | Reason for Change                         | Re-appointment  |
| 2.    | Date of Appointment & term of appointment | Appointed for the Financial year 2024-25. The terms of appointment is as approved by the Board in their meeting held on 29 <sup>th</sup> May, 2024. |
| 3.    | Brief profile                             | He is Commerce Graduate and an MBA Finance having relevant experience of more than 16 years in his relevant field.                                  |



# METAL COATINGS (INDIA) LTD.

Works II: 113, HSIIDC Indl. Estate, Sector-89, Faridabad-121 004  
Phone : 09909872371, Fax : 0129-2307422



You are requested to take the aforesaid information on your records.

The Meeting of the Board of Directors of the Company commenced at 2:00 p.m. and concluded at 2:26 p.m.

Thanking you.

Yours faithfully,

**For Metal Coatings (India) Limited**

**Vidushi Srivastava**

**Company Secretary & Compliance officer**



# METAL COATINGS (INDIA) LTD.

Works II : 113, HSIIDC Indl. Estate, Sector-59, Faridabad-121 004  
Phone : 09999972371, Fax : 0129-2307422



Date: 29<sup>th</sup> May, 2024

To,  
The Manager  
**BSE Limited**  
Phiroze Jeejeebhoy Tower  
25<sup>th</sup> Floor, Dalal Street,  
Mumbai — 400001

**Sub.: Declaration in respect of Auditors' Report with Unmodified Opinion on the Audited Financial Statements for the Financial Year ended 31<sup>st</sup> March, 2024**

**Ref.: Scrip Code — 531810; Scrip Id - METALCO**

Dear Sir/Madam,

Pursuant to Regulation 33(3) (d) of the Listing Regulations, it is hereby declared that the Statutory Auditors of the Company, M/s Mehra Goel & Co., Chartered Accountants, (Firm's Registration No. 000517N) have issued the Audit Report with Unmodified Opinion(s) on the Audited Financial Statements of the Company for the Financial Year ended 31<sup>st</sup> March, 2024 which were approved by the Board of Directors of the Company in their meeting held today i.e., 29<sup>th</sup> May, 2024.

This is for your information and record.

Thanking you.

Yours faithfully,

**For Metal Coatings (India) Limited**

**Vidushi Srivastava**

**Company Secretary & Compliance officer**



**Independent Auditor's Report on Quarterly and Year ended financial results of METAL COATINGS (INDIA) LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended**

To  
**The Board of Directors**  
**METAL COATINGS (INDIA) LIMITED**

**Opinion**

We have audited the accompanying statement of financial results (the "Statement") of **METAL COATINGS (INDIA) LIMITED** (the "Company") for the quarter and year ended 31<sup>st</sup> March, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the statement: -

- I. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended in this regard; and
- II. gives a true and fair view, in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended 31<sup>st</sup> March, 2024.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the audit of Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for Financial Results**

The statement has been prepared on the basis of annual financial statements. The Board of Directors of the Company are responsible for preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income of the Company and



**New Delhi:**

505, Chiranjiv Tower,  
 43, Nehru Place,  
 New Delhi 110019, India  
 Tel: +91-11-2622-3712,  
 2622-6933

**Gurgaon:**

101, Global Business Square,  
 Building No. 32, Sector 44,  
 Institutional Area,  
 Gurugram 122002,  
 Ph: +91.124.4786200

**Mumbai:**

305-306, 3rd Floor,  
 Garnet Palladium, Off Western  
 Exp Highway, Goregaon  
 (East), Mumbai - 400063  
 T: +91-93230-12655

**Pune:**

Flat No 03, Plot No 28,  
 Gowandhan Housing  
 Society, Meharshi Nagar,  
 Pune - 411037  
 Ph: +91.20.24260504

**Chandigarh:**

SCO-705,  
 1st Floor, NAC Manimaya  
 Chandigarh-160101,  
 T: +91-172-507 7789

**Dubai:**

R-3035, Reef Tower,  
 Cluster 0,  
 Jumeirah Lake Tower,  
 Dubai, UAE

other financial information in accordance with applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of the statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's Financial reporting process.

#### **Auditor's Responsibilities for the audit of Financial Results**

Our objectives are to obtain reasonable assurance about whether statement as a whole are free from material misstatement, whether due to fraud or error, to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of the users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether Company has adequate internal financial control with reference to financial statement in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by Board of Directors.





- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of auditors' report. However, future events or conditions may cause the Company to cease to continue as going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent underlying transactions and event in manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control that we identify during the audit.


We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationship and other matters that reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other matters**

This statement includes the results for the quarter ended March 31, 2024 being the balancing figure between audited figures in respect of full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us.

Our Opinion is not modified in respect of the above matter.

**For Mehra Goel & Co.**  
**Chartered Accountants**  
**FRN-000517N**

  
**Devender Kumar Aggarwal**  
**Partner**  
**M.No. 087716**  
**UDIN: 240877168KAUHT4215**  
**Date: 29<sup>th</sup> May, 2024**  
**Place: New Delhi**



**METAL COATINGS (INDIA) LIMITED**

Registered Office : 912, Hemkunt Chambers, 89, Nehru Place, New Delhi-110019

CIN : L74899DL1994PLC063387, Phone : 011-41808125, Website : www.mcil.net, E-mail : info@mcilindia.net

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2024**

(Rs. in lakhs)

| S. No. | Particulars   | Quarter Ended   |                 |                 | Year Ended       |                  |
|--------|---|-----------------|-----------------|-----------------|------------------|------------------|
|        |   | 31.03.2024      | 31.12.2023      | 31.03.2023      | 31.03.2024       | 31.03.2023       |
|        |   | Audited         | (Un-audited)    | Audited         | Audited          | Audited          |
| 1      | Revenue from operations   | 4,398.02        | 4213.49         | 4,330.34        | 16,841.44        | 17,040.37        |
| 2      | Other income  | 14.59           | 8.89            | 13.82           | 51.49            | 44.87            |
| 3      | <b>Total Income [ 1 + 2 ]</b>   | <b>4,412.61</b> | <b>4,222.38</b> | <b>4,344.16</b> | <b>16,892.93</b> | <b>17,085.24</b> |
| 4      | Expenses  |                 |                 |                 |                  |                  |
|        | (a) Cost of materials consumed  | 3,446.38        | 3580.95         | 3,871.86        | 14,138.51        | 14,489.12        |
|        | (b) Purchase of Stock in Trade  | -               | -               | -               | -                | -                |
|        | (c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress   | 203.02          | 7.43            | (51.62)         | 127.84           | 156.20           |
|        | (d) Employee benefits expense   | 224.13          | 171.11          | 193.56          | 739.41           | 718.04           |
|        | (e) Finance Costs   | 0.64            | 0.16            | 2.34            | 0.93             | 7.17             |
|        | (f) Depreciation and amortisation expense   | 14.21           | 13.30           | 13.69           | 53.73            | 45.28            |
|        | (g) Other expenses  | 396.79          | 388.18          | 351.11          | 1,512.77         | 1,304.62         |
|        | <b>Total expenses [ 4(a) to 4(g) ]</b>  | <b>4,288.17</b> | <b>4,161.13</b> | <b>4,180.94</b> | <b>16,573.19</b> | <b>16,720.43</b> |
| 5      | <b>Profit / (Loss) before Tax [ 3 - 4 ]</b>   | <b>124.44</b>   | <b>61.25</b>    | <b>163.22</b>   | <b>319.74</b>    | <b>364.81</b>    |
| 6      | Tax Expense   |                 |                 |                 |                  |                  |
|        | a) Current tax  | 37.26           | 13.99           | 49.75           | 87.55            | 107.50           |
|        | b) Deferred tax   | (7.68)          | (2.44)          | (7.22)          | (17.64)          | (19.18)          |
|        | Total tax expense [ 6(a) + 6(b) ]   | 29.58           | 11.55           | 42.53           | 69.91            | 88.32            |
| 7      | <b>Net Profit / (Loss) for the Period [ 5 - 6 ]</b>   | <b>94.86</b>    | <b>49.70</b>    | <b>120.69</b>   | <b>249.83</b>    | <b>276.49</b>    |
| 8      | Other Comprehensive Income  |                 |                 |                 |                  |                  |
|        | A (i) Items that will not be re-classified to profit or loss  | 30.94           | (1.89)          | 62.07           | 25.26            | 28.29            |
|        | (ii) Income tax relating to items that will not be re-classified to profit or loss  | (7.79)          | 0.48            | (15.62)         | (6.36)           | (7.12)           |
|        | B (i) Items that will be re-classified to profit or loss  | -               | -               | -               | -                | -                |
|        | (ii) Income tax relating to items that will be re-classified to profit or loss  | -               | -               | -               | -                | -                |
|        | Total other comprehensive income (A + B)  | 23.15           | (1.41)          | 46.45           | 18.90            | 21.17            |
| 9      | <b>Total Comprehensive Income for the period [ 7 + 8 ] (Comprising profit and other Comprehensive Income for the period/year)</b> | <b>118.01</b>   | <b>48.29</b>    | <b>167.14</b>   | <b>268.73</b>    | <b>297.66</b>    |
| 10     | Paid up equity share capital (Face value of Rs. 10 each) (Not annualised for the quarter)   | 732.68          | 732.68          | 732.68          | 732.68           | 732.68           |
| 11     | Other equity excluding Revaluation Reserves as at Balance Sheet   |                 |                 |                 | 3,230.67         | 2,951.94         |
| 12     | Earnings per Equity Share (Basic and diluted) (Rs.)   |                 |                 |                 |                  |                  |
|        | Basic earnings per share  | 1.29            | 0.68            | 1.65            | 3.41             | 3.77             |
|        | Diluted earnings per share  | 1.29            | 0.68            | 1.65            | 3.41             | 3.77             |

**Notes :**

- The aforementioned results have been reviewed by the Audit Committee and were approved by the Board of Directors at their respective meeting held on 29<sup>th</sup> May, 2024. The Statutory Auditors of the Company have audited these results.
- The 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 as amended from time to time.
- Figures of the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial year and published unaudited year to date figures up to the third quarter of the relevant financial year.
- Cash Flow Statement for the year ended March 31, 2024 and Statement of Assets and Liabilities as at March 31, 2024 along with comparatives is annexed.
- Figures for the previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever necessary.
- Under the provisions of Ind AS 108, the Company operates in a single segment. Therefore, segment disclosures have not been given in respect of these financial results.



Place : New Delhi  
Date : 29.05.2024

For METAL COATINGS (INDIA) LTD.

*Pramod Khandetwal*  
Pramod Khandetwal  
(Managing Director)  
DIN : 00124082

**METAL COATINGS (INDIA) LIMITED**

CIN : L74899DL1994PLC063387

Registered office : 912, Hemkunt Chambers, 89, Nehru Place, New Delhi-110019

Phone : 011-41808125, Website : www.mcil.net, Email : info@mcilindia.net

**EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2024**

(Rs. in lakhs)

| Sl. no | Particulars  | Quarter Ended<br>31.03.2024<br>(Audited) | Year ended<br>31.03.2024<br>(Audited) | Quarter Ended<br>31.03.2023<br>(Audited) | Year ended<br>31.03.2023<br>(Audited) |
|--------|--|--|---------------------------------------|--|---------------------------------------|
| 1      | Total Income from Operations   | 4,399.02                                 | 16,841.44                             | 4,330.34                                 | 17,040.37                             |
| 2      | Net Profit/ (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)   | 124.44                                   | 319.74                                | 163.22                                   | 364.81                                |
| 3      | Net Profit/ (Loss) for the period before Tax (after Exceptional and / or Extraordinary items)  | 124.44                                   | 319.74                                | 163.22                                   | 364.81                                |
| 4      | Net Profit/ (Loss) for the period after tax (after Exceptional and / or Extraordinary items)   | 94.85                                    | 249.83                                | 120.69                                   | 276.49                                |
| 5      | Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] | 118.01                                   | 258.73                                | 167.14                                   | 297.66                                |
| 6      | Equity Share Capital (Rs. 10 each)   | 732.68                                   | 732.68                                | 732.68                                   | 732.68                                |
| 7      | Other equity (excluding Revaluation Reserve) as shown in the Audited Balance Sheet   |  | 3,230.67                              |  | 2,961.94                              |
| 8      | Earnings Per Share (of Rs. 10/- each) - Rs.  |  |                                       |  |                                       |
|        | - Basic  | 1.29                                     | 3.41                                  | 1.65                                     | 3.77                                  |
|        | - Diluted  | 1.29                                     | 3.41                                  | 1.65                                     | 3.77                                  |

**Notes:-**

1- The aforementioned results have been reviewed by the Audit Committee and were approved by the Board of Directors at their respective meeting held on 29<sup>th</sup> May, 2024. The Statutory Auditors of the Company have audited these results.

2-The above is an extract of the detailed format of Financial Results for the quarter and year ended on 31st March, 2024 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the quarter and year ended on 31st March, 2024 are available on the Stock Exchange's website at [www.bseindia.com](http://www.bseindia.com) and also on the company's website at [www.mcil.net](http://www.mcil.net).

For and on behalf of the Board of Directors



  
 Pramod Khandelwal  
 (Managing Director)  
 DIN : 00124082

Place : New Delhi  
Date : 29.05.2024



**METAL COATINGS (INDIA) LIMITED**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH 2024**

(Rs. in lakhs)

| Particulars  | As at<br>31.03.2024<br>(Audited) | As at<br>31.03.2023<br>(Audited) |
|--|----------------------------------|----------------------------------|
| <b>ASSETS</b>  |                                  |                                  |
| <b>Non-Current Assets</b>  |                                  |                                  |
| Property, Plant and Equipment  | 554.38                           | 557.61                           |
| Deferred Tax Assets (Net)  | 74.15                            | 62.87                            |
| Other non-current assets   | 16.85                            | 11.74                            |
| <b>Total Non-Current Assets</b>  | <b>645.38</b>                    | <b>632.22</b>                    |
| <b>Current Assets</b>  |                                  |                                  |
| Inventories  | 639.46                           | 661.33                           |
| Financial Assets   |                                  |                                  |
| - Investments  | 527.86                           | -                                |
| - Trade Receivables  | 2,855.76                         | 2,797.02                         |
| - Cash and Cash Equivalents  | 7.95                             | 54.47                            |
| - Other Bank Balances  | 19.73                            | 23.63                            |
| - Loans  | 4.60                             | 12.83                            |
| Current Tax Assets (Net)   | 44.27                            | 42.34                            |
| Other Current Assets   | 33.92                            | 102.33                           |
| <b>Total Current Assets</b>  | <b>4,133.55</b>                  | <b>3,693.95</b>                  |
| <b>Total Assets</b>  | <b>4,778.93</b>                  | <b>4,326.17</b>                  |
| <b>EQUITY AND LIABILITIES</b>  |                                  |                                  |
| <b>Equity</b>  |                                  |                                  |
| Equity Share Capital   | 732.68                           | 732.68                           |
| Other Equity   | 3,230.67                         | 2,961.94                         |
| <b>Total Equity</b>  | <b>3,963.35</b>                  | <b>3,694.62</b>                  |
| <b>LIABILITIES</b>   |                                  |                                  |
| <b>Non-Current Liabilities</b>   |                                  |                                  |
| Provisions   | 100.73                           | 232.97                           |
| <b>Total Non-Current Liabilities</b>   | <b>100.73</b>                    | <b>232.97</b>                    |
| <b>Current Liabilities</b>   |                                  |                                  |
| Financial Liabilities  |                                  |                                  |
| - Borrowings   | 204.21                           | -                                |
| - Trade Payables   |                                  |                                  |
| (a) total outstanding dues of Micro and Small enterprises                      | 14.32                            | 15.80                            |
| (b) total outstanding dues of creditors other than Micro and Small enterprises | 23.13                            | 22.88                            |
| - Other Financial Liabilities  | 83.52                            | 87.50                            |
| Other Current Liabilities  | 43.25                            | 58.76                            |
| Provisions   | 346.42                           | 213.64                           |
| Current Tax Liabilities (Net)  | -                                | -                                |
| <b>Total Current Liabilities</b>   | <b>714.85</b>                    | <b>398.58</b>                    |
| <b>Total Liabilities</b>   | <b>815.58</b>                    | <b>631.55</b>                    |
| <b>Total Equity and Liabilities</b>  | <b>4,778.93</b>                  | <b>4,326.17</b>                  |

For and on behalf of the Board of Directors

Place : New Delhi  
 Date : 29.05.2024



*Pramod Khandelwal*  
 Pramod Khandelwal  
 (Managing Director)  
 DIN : 00124082

| Particulars  | For the period ended |                 | For the period ended |                 |
|--|----------------------|-----------------|----------------------|-----------------|
|  | 31.03.2024           |                 | 31.03.2023           |                 |
| <b>A. Cash flow from Operating Activities :</b>  |                      |                 |                      |                 |
| Net Profit before tax as per statement of Profit and Loss  |                      | 319.74          |                      | 364.81          |
| Adjustment for   |                      |                 |                      |                 |
| (Profit)/Loss on sale / Discard of Assets-Net  | -                    |                 | (2.95)               |                 |
| Depreciation / Amortisation Expense  | 53.73                |                 | 45.28                |                 |
| Finance Cost   | 0.93                 |                 | 7.17                 |                 |
| Rental Income  | (24.00)              |                 | (24.00)              |                 |
| Interest Income  | (1.01)               |                 | (3.40)               |                 |
| Short term capital gain on mutual fund   | (26.09)              | 3.56            | (12.72)              | 9.38            |
| Operating profit before working capital changes  |                      | 323.30          |                      | 374.19          |
| (Increase)/Decrease in Sundry Debtors  | (58.74)              |                 | (37.86)              |                 |
| (Increase)/Decrease in Inventories   | 21.87                |                 | 477.13               |                 |
| (Increase)/Decrease in other Assets  | 73.51                |                 | 339.53               |                 |
| Increase/(Decrease) in Current Liabilities   | (20.73)              |                 | 33.57                |                 |
| Effect of Other Comprehensive Income   | 25.26                |                 | 28.29                |                 |
| Increase/(Decrease) in Short & Long term provisions  | 0.54                 | 41.71           | 21.70                | 862.36          |
| Cash generated from operations   |                      | 365.01          |                      | 1,236.55        |
| Tax Paid   | (87.55)              | (87.55)         | (107.50)             | (107.50)        |
| <b>Net cash flow (used in) from operating activities</b>   |                      | <b>277.46</b>   |                      | <b>1,129.05</b> |
| <b>B. Cash flow from investing activities</b>  |                      |                 |                      |                 |
| Additions in tangible and intangible assets (Including capital work in progress and advances on capital account) | (50.50)              |                 | (148.15)             |                 |
| Proceeds from disposal of tangible and intangible Assets   | -                    |                 | 5.70                 |                 |
| Proceeds from sales of Investment  | -                    |                 | -                    |                 |
| Rental Income  | 24.00                |                 | 24.00                |                 |
| Interest Income  | 1.01                 |                 | 3.40                 |                 |
| Purchase of Mutual Fund  | (2,750.00)           |                 | (1,720.00)           |                 |
| Sale of Mutual Fund  | 2,248.23             |                 | 1,732.72             |                 |
| <b>Net cash from Investing Activities</b>  |                      | <b>(527.26)</b> |                      | <b>(102.33)</b> |
| <b>C. Cash flow from Financing Activities</b>  |                      |                 |                      |                 |
| Proceeds from new borrowings (Overdraft Limit)   | 204.21               |                 | (972.73)             |                 |
| Interest paid  | (0.93)               |                 | (7.17)               |                 |
| <b>Net cash from Financing Activities</b>  |                      | <b>203.28</b>   |                      | <b>(979.90)</b> |
| <b>Net cash flows during the year (A+B+C)</b>  |                      | <b>(46.52)</b>  |                      | <b>46.82</b>    |
| Cash and cash equivalents (Opening balance) (Note-8)   |                      | 54.47           |                      | 7.65            |
| Cash and cash equivalents (Closing balance) (Note-8)   |                      | 7.95            |                      | 54.47           |

## Notes to cash flow statement:

- Figures in brackets indicate cash out flows.
- Bank borrowings have been grouped as part of financing activities.
- Figures have been rounded off to the nearest of Rupee Lacs.

For and on behalf of the Board of Directors



*Pramod Khandelwal*  
 Pramod Khandelwal  
 (Managing Director)  
 DIN : 00124082

Place : New Delhi  
 Date : 29.05.2024