

VIVANZA BIOSCIENCES LIMITED

Regd. Office: 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad 380054.
Phone: 079-26870952, email: info@vivanzabiosciences.com, web: www.vivanzabiosciences.com
CIN: L24110GJ1982PLC005057

To,
Corporate Relationship Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

October 26, 2023

Scrip Code: 530057

Subject: Outcome of the Board Meeting

Dear Sir/Madam,

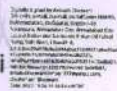
In continuation of our letter Dated October 11, 2023 we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, October 26, 2023 at Registered Office of the Company has inter alia considered and approved the Un-audited Financial Results along with Limited Review Report of the Company for the Quarter and Half-Year ended on 30th September, 2023;

The Board Meeting Commenced at 3:30 p.m. and concluded at 4:00 p.m

You are requested to take above information on your record.

Thanking you,
For Vivanza Biosciences Limited

Avinash
Bhojwani



Avinash G. Bhojwani
Company Secretary & Compliance Officer
Membership No.: A53955
Encl: As above

SHIVAM SONI & CO. Chartered Accountants

Office Address : B-904, Titanium City Centre (Corporate Park), Prahladnagar Road,
Satellite, Ahmedabad - 380015. Mobile : 9409519080 Email : ca.shivam94@gmail.com

UDIN: 23178351BGXISG8862

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

To
The Board of Directors,
Vivanza Biosciences Limited

We have reviewed the accompanying statement of unaudited consolidated financial results (the 'Statement') of Vivanza Biosciences Limited (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended 30 September 2023 and the consolidated year to date results for the period 1 April 2023 to 30 September 2023, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, interim Financial Reporting ('Ind AS 34'). Prescribed under section 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410. Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.



SHIVAM SONI & CO. Chartered Accountants

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Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes the interim financial information of Vivanza Lifesciences Private Limited (The Subsidiary Company), which have been reviewed / audited by their auditors, and have been furnished to us by the Holding Company's management. Our Conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid subsidiaries are based solely on such audited / reviewed interim financial information.

Our conclusion is not modified in respect of this matter.



Place: Ahmedabad
Date: 26th October, 2023

For, SHIVAM SONI & Co.
Chartered Accountants
FRN: 152477W

Shivam

CA Shivam Soni
Proprietor
Membership No: 178351

VIVANZA BIOSCIENCES LIMITED

Regd. Office: 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad 380054.

CIN : L24110GJ1982PLC005057

Email : info@vivanzabiosciences.com Website : www.vivanzabiosciences.com Ph.no.:079-26870953

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2023.

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Revenue from operations	762.23	922.84	136.02	1685.07	370.82	1780.69
(b) Other Income	5.17	1.41	29.11	6.58	34.08	47.54
Total Income	767.40	924.25	165.13	1691.65	404.90	1828.24
2 Expenses						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	762.81	776.98	207.46	1539.79	273.09	1655.27
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-49.49	65.69	-83.95	16.20	56.63	-4.65
(d) Employee benefits expense	11.91	11.75	8.96	23.66	18.14	35.08
(e) Finance Cost	10.85	11.06	10.22	21.91	20.22	41.86
(f) Depreciation and amortisation expense	0.07	0.07	0.07	0.14	0.13	0.26
(g) Other expenses	5.14	9.29	5.45	14.43	12.35	28.77
Total Expenses	741.28	874.84	148.21	1616.12	380.56	1756.60
3 Profit/(loss) before exceptional items and tax (1-2)	26.12	49.41	16.92	75.53	24.34	71.64
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	26.12	49.41	16.92	75.53	24.34	71.64
6 Tax Expense						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	11.80
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.01
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	11.81
7 Profit / (Loss) for the period from continuing oprations (5-6)	26.12	49.41	16.92	75.53	24.34	59.82
8 Profit (Loss) from discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
9 Tax Expense of discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
10 Profit (Loss) from discontinuing oprations (after tax)(8-9)	0.00	0.00	0.00	0.00	0.00	0.00
11 Share of Profit / (Loss) of associates *	0.00	0.00	0.00	0.00	0.00	0.00
12 Minority Interest *	0.00	0.00	0.00	0.00	0.00	0.00
13 Other Comprehensive Income						
A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
14 Total Comprehensive Income for the period	26.12	49.41	16.92	75.53	24.34	59.82
15 Total Comprehensive Income attributable to :						
Share of Profit / (Loss) of associates *	0.00	0.00	0.00	0.00	0.00	0.00
Minority Interest *	0.00	0.00	0.00	0.00	0.00	0.00
16 Paid-up equity share capital (Face value of Rs. 10/- each)	400	400	400	400	400	400
17 Other Equity	-	-	-	-	-	84.63
18 Earnings Per Share (before extraordinary items) (not annualised):						
(a) Basic	0.07	0.12	0.42	0.19	0.61	1.50
(b) Diluted	0.07	0.12	0.42	0.19	0.61	1.50
19 Earnings Per Share (after extraordinary items) (not annualised):						
(a) Basic	0.07	0.12	0.42	0.19	0.61	1.50
(b) Diluted	0.07	0.12	0.42	0.19	0.61	1.50

Notes:

1. The above Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on October 26, 2023. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended September 30, 2023.

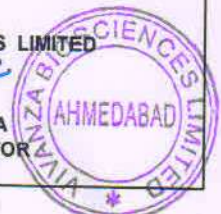
2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. The Company is in the business of Pharmaceuales and Agro Trading and Consultancy related Activities.

For, VIVANZA BIOSCIENCES LIMITED

Jayendra Mehta

JAYENDRA MEHTA
MANAGING DIRECTOR
DIN : 08210602



Date : 26/10/2023
Place : Ahmedabad

VIVANZA BIOSCIENCES LIMITED			
STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES			
(Rs.in Lacs)			
Particulars	As at 30/09/2023	As at 31/03/2023	
A	ASSETS		
	1 Non-current Assets		
(a)	Property , Plant and Equipment	67.99	67.95
(b)	Other Intangible assets	3.00	3.00
(c)	Capital work in progress	-	-
(d)	Goodwill	160.54	160.54
(e)	Intangible assets under development	-	-
(f)	Financial Assets :		
(i)	Investments	0.25	0.25
(ii)	Deferred tax assets (Net)	0.10	0.10
(iii)	Loans	58.35	1.10
(g)	Other non-current assets	10.30	59.33
	Sub-total - Non-current Assets	300.53	292.28
	2 Current Assets		
(a)	Inventories	231.27	247.46
(b)	Financial Assets :		
(i)	Investments	-	-
(ii)	Trade Receivables	1,946.51	1,247.94
(iii)	Cash and Cash Equivalents	18.07	14.09
(iv)	Loans	311.62	413.15
(c)	Other current assets	56.33	32.75
	Sub-total - Current Assets	2,563.80	1,955.39
	TOTAL - ASSETS	2,864.33	2,247.67
B	EQUITY AND LIABILITIES		
	Shareholders' Funds		
(a)	Share Capital	400.00	400.00
(b)	Other Equity	84.63	9.10
	Sub-total - Shareholders' Funds	484.63	409.10
	1 Liabilities		
	Non-current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings	168.30	143.28
(b)	Deferred Tax Liabilities (Net)	-	-
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	-	-
	Sub-total - Non-current liabilities	168.30	143.28
	2 Current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings	358.32	656.42
(ii)	Trade Payables	1,301.56	954.93
(iii)	Other Financial Liabilities	-	-
(b)	Provisions	6.61	15.84
(c)	Other Current Liabilities	544.91	68.10
	Sub-total - Current Liabilities	2,211.40	1,695.29
	TOTAL - EQUITY AND LIABILITIES	2,864.33	2,247.67



VIVANZA BIOSCIENCES LIMITED
Consolidated Cashflow Statement

Particulars	(Rs.in Lacs)	
	01-04-2023 to 30-09-2023	01-04-2022 to 30-09-2022
A Cash flow from Operating Activities		
Net Profit Before Tax	75.53	24.34
Adjustments for:		
Add Depreciation	0.14	0.13
Less Dividend Income	-	-
Add Interest Expense	21.91	20.22
Less Short Term Capital Gain (Mutual Fund)	-	-
Operating Profit / (Loss) before Working Capital Changes	97.58	44.69
Adjustments for:		
Increase/(Decrease) in Trade Payables	346.63	(245.14)
Increase/(Decrease) in Other Current Liabilities	476.82	22.21
Increase/(Decrease) in Provisions	(9.23)	(0.27)
(Increase)/Decrease in Trade Receivables	(698.57)	162.34
(Increase)/Decrease in short term loans & advances	101.53	(258.47)
Increase/(Decrease) in Borrowing	-	-
(Increase)/Decrease in inventories	16.19	56.63
(Increase)/Decrease in other current assets	(23.58)	(22.34)
Cashflow generated from Operating Activities	307.38	(240.36)
Income Tax Paid (Net of Refund)		
Net Cashflow generated from Operating Activities A	307.38	(240.36)
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	(0.18)	-
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	-	-
Share Application Money Received Back	-	-
Dividend Income	-	-
Net Cashflow generated from Investments Activities B	(0.18)	0.00
C Cash flow from Financing Activities		
Interest Expenses	(21.91)	(20.22)
(Increase)/Decrease in other non-current assets	49.02	(108.79)
(Increase) /Decrease in Long term Loans & Advances (Assets)	(57.25)	31.11
Increase /(Decrease) in Borrowings (Liabilities)	(273.08)	342.15
Increase/(Decrease) in non current liabilities	-	-
Increase/(Decrease) in other financial liabilities	-	-
Net Cashflow generated from Financing Activities C	(303.21)	244.25
Net Change in Cash & Cash Equivalents (A+B+C)	3.98	3.89
Opening Cash & Cash Equivalents	14.09	(268.11)
Closing Cash & Cash Equivalents	18.07	(264.22)



SHIVAM SONI & CO. Chartered Accountants

Office Address : B-904, Titanium City Centre (Corporate Park), Prahladnagar Road,
Satellite, Ahmedabad - 380015. Mobile : 9409519080 Email : ca.shivam94@gmail.com

UDIN: 23178351BGXISF4574

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

To
The Board of Directors,
Vivanza Biosciences Limited

We have reviewed the accompanying statement of unaudited financial results of Vivanza Biosciences Limited for the quarter ended 30.09.2023 attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Ahmedabad
Date: 26th October, 2023

For, SHIVAM SONI & Co.
Chartered Accountants
FRN: 152477W

Shivam

CA Shivam Soni
Proprietor
Membership No: 178351

VIVANZA BIOSCIENCES LIMITED

Regd. Office: 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad 380054.
CIN : L24110GJ1982PLC005057

Email : info@vivanzabiosciences.com Website : www.vivanzabiosciences.com Ph.no.: 079-26870953

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2023.

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30/09/2023	30/06/2023	30/09/2022.	30/09/2023	30/09/2022	31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Revenue from operations	387.24	487.63	104.29	874.87	338.71	1420.71
(b) Other Income	5.17	1.41	24.12	6.58	25.22	38.68
Total Income	392.41	489.04	128.41	881.45	363.93	1459.39
2 Expenses						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	367.03	435.15	176.24	802.18	241.49	1234.05
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-16.34	-5.77	-83.95	-22.11	56.63	61.52
(d) Employee benefits expense	7.74	8.15	5.49	15.89	12.90	26.19
(e) Finance Cost	10.85	11.06	10.24	21.91	20.22	41.82
(f) Depreciation and amortisation expense	0.07	0.07	0.07	0.14	0.13	0.26
(g) Other expenses	4.42	7.71	5.39	12.13	11.90	26.83
Total Expenses	373.76	456.37	113.48	830.13	343.27	1390.67
3 Profit/(loss) before exceptional items and tax (1-2)	18.65	32.67	14.92	51.32	20.66	68.72
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	18.65	32.67	14.92	51.32	20.66	68.72
6 Tax Expense						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	11.80
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.01
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	11.81
7 Profit / (Loss) for the period from continuing oprations (5-6)	18.65	32.67	14.92	51.32	20.66	56.91
8 Profit (Loss) from discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
9 Tax Expense of discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
10 Profit (Loss) from discontinuing oprations (after tax)(8-9)	0.00	0.00	0.00	0.00	0.00	0.00
11 Other Comprehensive Income						
A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
12 Total Comprehensive Income for the period	18.65	32.67	14.92	51.32	20.66	56.91
13 Paid-up equity share capital (Face value of Rs. 1/- each)	400	400	400	400	400	400
14 Other Equity	-	-	-	-	-	91.12
Earnings Per Share (before extraordinary items) (not annualised):						
(a) Basic	0.05	0.08	0.37	0.13	0.52	1.42
(b) Diluted	0.05	0.08	0.37	0.13	0.52	1.42
Earnings Per Share (after extraordinary items) (not annualised):						
(a) Basic	0.05	0.08	0.37	0.13	0.52	1.42
(b) Diluted	0.05	0.08	0.37	0.13	0.52	1.42

Notes:

1. The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on October 26, 2023. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended September 30, 2023.

2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. The Company is in the business of Pharmaceucales and Agro Trading & Consultancy Activities.

For, VIVANZA BIOSCIENCES LIMITED


JAYENDRA MEHTA
 MANAGING DIRECTOR

DIN : 08210602



Date : 26/10/2023
Place : Ahmedabad

VIVANZA BIOSCIENCES LIMITED			
STATEMENT OF STANDALONE ASSETS AND LIABILITIES			
(Rs.in Lacs)			
Particulars	As at 30/09/2023	As at 31/03/2023	
A	ASSETS		
	1 Non-current Assets		
(a)	Property , Plant and Equipment	0.17	0.13
(b)	Other Intangible assets	-	-
(c)	Capital work in progress	-	-
(d)	Intangible assets under development	-	-
(e)	Financial Assets :		
(i)	Investments	191.45	191.45
(ii)	Deferred tax assets (Net)	0.10	0.10
(iii)	Loans	-	-
(f)	Other non-current assets	10.30	59.33
	Sub-total - Non-current Assets	202.02	251.01
	2 Current Assets		
(a)	Inventories	183.14	161.02
(b)	Financial Assets :		
(i)	Investments	-	-
(ii)	Trade Receivables	1,437.79	1,218.42
(iii)	Cash and Cash Equivalents	10.43	10.45
(iv)	Loans	308.95	370.42
(c)	Other current assets	22.54	32.72
	Sub-total - Current Assets	1,962.85	1,793.03
	TOTAL - ASSETS	2,164.87	2,044.04
B	EQUITY AND LIABILITIES		
	Shareholders' Funds		
(a)	Share Capital	400.00	400.00
(b)	Other Equity	91.12	39.80
	Sub-total - Shareholders' Funds	491.12	439.80
	1 Liabilities		
	Non-current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings	-	-
(b)	Deferred Tax Liabilities (Net)	-	-
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	-	-
	Sub-total - Non-current liabilities	-	-
	2 Current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings	358.32	656.42
(ii)	Trade Payables	1301.56	865.99
(iii)	Other Financial Liabilities	-	-
(b)	Provisions	4.95	14.75
(c)	Other Current Liabilities	8.91	67.07
	Sub-total - Current Liabilities	1,673.74	1,604.23
	TOTAL - EQUITY AND LIABILITIES	2,164.87	2,044.04



VIVANZA BIOSCIENCES LIMITED

Cashflow Statement

(Rs.in Lacs)

Particulars	01-04-2023 to 30-09-2023	01-04-2022 to 30-09-2022
A Cash flow from Operating Activities		
Net Profit Before Tax	51.32	20.66
Adjustments for:		
Add Depreciation	0.14	0.13
Less Dividend Income	-	-
Add Interest Expense	21.91	20.22
Less Short Term Capital Gain (Mutual Fund)	-	-
Operating Profit / (Loss) before Working Capital Changes	73.37	41.01
Adjustments for:		
Increase/(Decrease) in Trade Payables	435.57	(245.14)
Increase/(Decrease) in Other Current Liabilities	(58.16)	22.91
Increase/(Decrease) in Provisions	(9.60)	-
(Increase)/Decrease in Trade Receivables	(219.59)	178.85
(Increase)/Decrease in short term loans & advances	61.48	(258.90)
Increase/(Decrease) in Borrowing		
(Increase)/Decrease in inventories	(22.12)	56.63
(Increase)/Decrease in other current assets	10.18	(22.34)
Cashflow generated from Operating Activities	271.13	(226.99)
Income Tax Paid (Net of Refund)		
Net Cashflow generated from Operating Activities A	271.13	(226.99)
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	(0.18)	-
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	-	-
Share Application Money Received Back	-	-
Dividend Income	-	-
Net Cashflow generated from Investments Activities B	(0.18)	-
C Cash flow from Financiag Activities		
Interest Expenses	(21.91)	(20.22)
(Increase)/Decrease in other non-current assets	49.03	59.33
(Increase) /Decrease in Long term Loans & Advances (Assets)		
Increase /(Decrease) in Borrowings (Liabilities)	(298.10)	191.29
Increase/(Decrease) in non current liabilities	-	-
Increase/(Decrease) in other financial liabilities	-	-
Net Cashflow generated from Financing Activities C	(270.98)	230.40
Net Change in Cash & Cash Equivalents (A+B+C)	(0.03)	3.42
Opening Cash & Cash Equivalents	10.45	(271.73)
Closing Cash & Cash Equivalents	10.43	(268.31)

