



Tel: 022-23615564

Email: petplasticlimited@gmail.com

Website: www.petplasticlimited.com

CIN: L25200MH1985PLC037217

Date: 22 October, 2024

To,
The Secretary,
(Listing Department)
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, 21st Floor, Fort,
Mumbai - 400 001

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

Ref: Scrip Code: 524046 / ISIN: INE704F01018

Dear Sir,

The Board of Directors of the Company, in their meeting held today, inter alia considered, and approved the Un-audited Standalone and Consolidated Financial Results together with Limited Review Report thereon for the quarter and half year ended September 30, 2024, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015. The copy of the same is enclosed herewith.

The meeting Commenced at 4.30 P.M. Concluded on 5.00 P.M.

Kindly acknowledge the receipt and oblige.

Thanking you,
Yours faithfully,

For Pet Plastics Limited

RITESH
VIJAY VAKIL

Digitally signed by
RITESH VIJAY VAKIL
Date: 2024.10.22
16:48:40 +05'30'

Ritesh Vijay Vakil
DIN: 00153325
(Managing Director)
Encl.: As above

Independent Auditor's Review Report on Standalone Unaudited Financial Results of Pet Plastics Limited for the Quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 pursuant to the Regulation 33 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Pet Plastics Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Pet Plastics Limited** ('hereinafter referred to as 'the Company') for the quarter ended 30 September, 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Regulations)
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ('the Act') as amended, read with relevant rules issued thereunder ('Ind AS 34') and other recognized accounting principles generally accepted in India and is in compliance with the regulations. Our responsibility is to issue a report on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under 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.

4. Emphasis of Matter

We draw attention to Note 7 to the accompanying standalone financial results, which describe that balances in the accounts of Cash & Cash Equivalent, Loan & Advances, Trade Payable, Trade Receivables and other financial liabilities are subject to confirmation / reconciliation.

Our opinion is not modified in respect of this matter.



5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Maheshwari & Co.,
Chartered Accountants
Firm's Registration No.: 105834W**



**Vikas Asawa
Partner**

**Membership No.: 172133
UDIN: 24172133BKALKM5212**

**Place: Mumbai
Date: October 22, 2024**

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended (Unaudited)			Half year ended (Unaudited)		Year Ended (Audited)
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
I	INCOME						
a.	Revenue from operations	279.87	88.94	118.11	368.81	246.27	795.98
b.	Other income	7.59	3.12	30.64	10.71	33.18	75.53
	Total income	287.46	92.06	148.75	379.52	279.45	871.51
II	EXPENSES						
a.	Cost of raw materials consumed	272.08	86.38	115.65	358.46	251.86	801.79
b.	Purchases of Stock-in-trade	-	-	-	-	-	-
c.	Changes in inventories of finished goods and goods-in-process	-	-	-	-	-	-
d.	Employee benefit expense	8.34	3.12	5.65	11.46	8.89	22.77
e.	Finance costs	0.17	0.03	-	0.20	0.12	0.22
f.	Depreciation and amortization expense	0.05	0.05	0.09	0.10	0.18	0.42
g.	Other expenses	3.73	5.64	5.76	9.37	12.12	28.36
	Total expenses	284.36	95.22	127.15	379.58	273.17	853.54
III	Profit/(Loss) before exceptional items and tax (I - II)	3.10	(3.16)	21.60	(0.06)	6.28	17.97
IV	Exceptional Items						
V	Profit/(Loss) before tax for the period (III - IV)	3.10	(3.16)	21.60	(0.06)	6.28	17.97
VI	Income tax expense						
a.	Current tax	-	-	(1.63)	-	1.63	4.67
b.	Deferred tax	-	-	-	-	-	-
	Total tax expense	-	-	(1.63)	-	1.63	4.67
VII	Profit/(Loss) for the period (V - VI)	3.10	(3.16)	23.23	(0.06)	4.65	13.30
VIII	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
a.	Remeasurements of post employment benefit obligations	-	-	-	-	-	-
b.	Income tax effect on above	-	-	-	-	-	-
	Other comprehensive income for the period (net of tax)	-	-	-	-	-	-
IX	Total comprehensive income for the period (VII+ VIII)	3.10	(3.16)	23.23	(0.06)	4.65	13.30
X	Paid up equity share capital (Face value of ₹ 10/- each)	50.00	50.00	50.00	50.00	50.00	50.00
XI	Other equity	-	-	-	-	-	1,370.73
XII	Earnings per share (not annualised for quarter and half year)						
	Basic (₹)	0.62	(0.63)	4.65	(0.01)	0.93	2.66
	Diluted (₹)	0.62	(0.63)	4.65	(0.01)	0.93	2.66



Pet Plastics Limited

CIN: L25200MH1985PLC037217

Regd. Office: 323, 3rd Floor, Pancharatna Bldg, Opera House, Charni Road, Mumbai- 400 004.

Tel: +; Email id: petplasticslimited@gmail.com , Web: www.petplasticslimited.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Notes:

- 1 The standalone financial results of Pet Plastics Limited ('the Company') for the quarter and half year ended 30th September 2024 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 22 October 2024 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30th September 2024.
- 2 The Standalone Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated March 29, 2019.
- 3 The figures for the quarter ended 30 September 2024 and 30 September 2023, as reported in these standalone financial results, are the balancing figures between published year to date figures upto the end of the first quarter and half year ended of the respective period.
- 4 Statutory Compliances with respect to Goods & Service Tax (GST) is subject to reconciliation.
- 5 As the Company operates in Single Segment only i.e. Trading of Plastics, Import & Export and others. It did not give rise to different operating segments in accordance with Ind AS 108 - Operating Segments.
- 6 Sales amounting to 275.79 lakhs and Purchase amounting to Rs. 270.28 lakhs is related to merchant trading.
- 7 Balance in the account of Cash & Cash Equivalent, Trade Receivable, Loan & Advances, Trade Payable are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
- 8 The previous periods numbers have been regrouped/ rearranged wherever necessary to confirm the current period presentation.



For PET PLASTICS LTD

Name: RITESH VIJAY YAKLI
Designation: Managing Director
DIN: 00153325

Place : Mumbai
Date : October 22, 2024

Standalone Statement of Assets and Liabilities as at 30 September, 2024

(₹ in Lakhs, unless otherwise stated)

Particular	As at 30 September 2024 (Unaudited)	As at 31 March 2024 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	0.50	0.59
Other intangible assets	-	-
Financial assets		
(i) Investments	152.65	152.65
(iii) Other non-current financial assets	-	-
Other non-current assets	-	-
Total non-current assets	153.15	153.24
Current assets		
Inventories	237.28	237.28
Financial assets		
(i) Trade receivables	5.14	5.14
(ii) Cash and cash equivalents	4.26	4.27
(iii) Bank balances other than (ii) above	5.20	9.29
(iv) Other current financial assets	2.31	2.32
Current tax assets (net)	-	-
Other current assets	23.51	22.38
Assets classified as held for sale	1,204.26	1,426.37
Total current assets	1,481.96	1,707.05
Total assets	1,635.11	1,860.30
EQUITY AND LIABILITIES		
Equity		
Equity share capital	50.00	50.00
Other equity	1,370.66	1,370.72
Total equity	1,420.66	1,420.72
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	17.95	42.53
(ii) Other financial liabilities	-	-
Long-term provisions	-	-
Deferred tax liabilities (net)	-	-
Other non-current liabilities	-	-
Total non-current liabilities	17.95	42.53
Current liabilities		
Financial liabilities		
(i) Borrowings		
(ii) Trade payables	40.59	27.99
(iii) Other financial liabilities	-	-
Other current liabilities	150.65	362.93
Short-term provisions	5.26	6.13
Current tax liabilities (net)	-	-
Total Current liabilities	196.50	397.05
Total liabilities	214.45	439.58
Total equity and liabilities	1,635.11	1,860.30



Standalone Statement of Cash Flow for the Half Year Ended 30 September 2024

(All Amount in ₹ Lakhs, unless otherwise stated)

Particular	For the half year ended 30 September 2024	For the half year ended 30 September 2023
A Cash Flows From Operating Activities		
Net Profit Before Tax as per Statement of Profit and Loss	(0.06)	6.28
Adjustments For:		
Depreciation and Amortization Expenses	0.10	0.18
Finance Cost	0.20	0.12
Interest received from banks	(0.01)	(0.01)
Interest Income	-	(28.36)
Dividend Received	-	-
Provision for Doubtful Debt	-	-
Fixed Assets Written Off	-	-
Operating Profit before Working Capital Changes	0.22	(21.79)
Adjustments For:		
(Increase)/ Decrease in Inventories	-	7.51
(Increase)/ Decrease in Trade receivables	-	-
(Increase)/ Decrease in Other Assets	0.01	-
Increase/ (Decrease) in Trade payables	12.60	0.80
Increase/ (Decrease) in Assets held for sale	222.11	(159.90)
Increase/ (Decrease) in Other Current Assets	(1.12)	(51.83)
Increase/ (Decrease) in provisions	(0.87)	1.26
Increase/ (Decrease) in Other liabilities	(212.28)	183.44
Cash Generated From Operations	20.67	(40.52)
Less : Income Tax Paid (net of refunds)		1.63
Net Cash Generated from / (Used in) Operations (A)	20.67	(42.15)
B Cash Flows From Investing Activities		
Purchase of property, plant and equipment and other intangible assets	-	(0.10)
Net Cash Generated from Investing Activities (B)	-	(0.10)
C Cash Flows From Financing Activities		
Proceeds from Borrowing	(24.58)	4.85
Finance Costs	(0.20)	28.37
Interest received	0.01	(0.12)
Net Cash Generated from Financing Activities (C)	(24.77)	33.10
Net Increase / (decrease) in Cash & Cash Equivalents (A+B+C)	(4.10)	(9.15)
Cash and Cash Equivalents at Beginning of the year	13.56	16.74
Cash and Cash Equivalents at end of the year	9.47	7.58



Independent Auditor's Review Report on Consolidated Unaudited Financial Results of Pet Plastics Limited for the Quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 pursuant to the Regulation 33 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Pet Plastics Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Pet Plastics Limited** ('the Holding Company') and its Associate (the Holding Company and the Associated together referred to as the "Group") for the quarter ended 30 September, 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Regulations)
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ('the Act') as amended, read with relevant rules issued thereunder ('Ind AS 34') and other recognized accounting principles generally accepted in India and is in compliance with the regulations. Our responsibility is to issue a report on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under 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.
4. The Statement includes the results of the following Entities:

Holding Company: Pet Plastics Limited

Associate Company: Pet Stock Brokers Limited.

5. Emphasis of Matter

We draw attention to Note 7 to the accompanying consolidated financial results, which describe that balances in the accounts of Cash & Cash Equivalent, Loan & Advances, Trade Payable & Trade Receivables are subject to confirmation / reconciliation.

Our opinion is not modified in respect of this matter.



6. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Maheshwari & Co.,
Chartered Accountants
Firm's Registration No.: 105834W**



A handwritten signature in blue ink, appearing to read 'Vikas Asawa', written over the circular stamp.

**Vikas Asawa
Partner**

**Membership No.: 172133
UDIN: 24172133BKALKN3120**

**Place: Mumbai
Date: October 22, 2024**

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended (Unaudited)			Half year ended (Unaudited)		Year Ended (Audited)
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
I	INCOME						
a.	Revenue from operations	279.87	88.94	118.11	368.81	246.27	795.98
b.	Other income	7.59	3.12	30.64	10.71	33.18	75.53
	Total income	287.46	92.06	148.75	379.52	279.45	871.51
II	EXPENSES						
a.	Cost of raw materials consumed	272.08	86.38	115.65	358.46	251.86	801.79
b.	Purchases of Stock-in-trade	-	-	-	-	-	-
c.	Changes in inventories of finished goods and goods-in-process	-	-	-	-	-	-
d.	Employee benefit expense	8.34	3.12	5.65	11.46	8.89	22.77
e.	Finance costs	0.17	0.03	-	0.20	0.12	0.22
f.	Depreciation and amortization expense	0.05	0.05	0.09	0.10	0.18	0.42
g.	Other expenses	5.48	6.21	6.13	11.69	13.01	33.32
	Total expenses	286.11	95.79	127.52	381.90	274.06	858.51
III	Profit/(Loss) before exceptional items and tax (I - II)	1.35	(3.73)	21.23	(2.38)	5.39	13.00
IV	Exceptional Items	-	-	-	-	-	-
V	Profit/(Loss) before tax for the period (III - IV)	1.35	(3.73)	21.23	(2.38)	5.39	13.00
VI	Income tax expense						
a.	Current tax	-	-	(1.40)	-	1.40	3.38
b.	Deferred tax	-	-	-	-	-	-
	Total tax expense	-	-	(1.40)	-	1.40	3.38
VII	Profit/(Loss) for the period (V - VI)	1.35	(3.73)	22.63	(2.38)	3.99	9.62
VIII	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
a.	Remeasurements of post employment benefit obligations	-	-	-	-	-	-
b.	Income tax effect on above	-	-	-	-	-	-
	Other comprehensive income for the period (net of tax)	-	-	-	-	-	-
IX	Total comprehensive income for the period (VII+ VIII)	1.35	(3.73)	22.63	(2.38)	3.99	9.62
X	Paid up equity share capital (Face value of ₹ 10/- each)	50.00	50.00	50.00	50.00	50.00	50.00
XI	Other equity	-	-	-	-	-	1,357.44
XII	Earnings per share (not annualised for quarter and half year)						
	Basic (₹)	0.27	(0.75)	4.53	(0.48)	0.80	1.92
	Diluted (₹)	0.27	(0.75)	4.53	(0.48)	0.80	1.92



Pet Plastics Limited

CIN: L25200MH1985PLC037217

Regd. Office: 323, 3rd Floor, Pancharatna Bldg, Opera House, Charni Road, Mumbai- 400 004.

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Notes:

- 1 The consolidated financial results of Pet Plastics Limited ('the Company') for the quarter and half year ended 30th September 2024 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 22 October 2024 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30th September 2024.
- 2 The Consolidated Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated March 29, 2019.
- 3 The figures for the quarter ended 30 September 2024 and 30 September 2023, as reported in these consolidated financial results, are the balancing figures between published year to date figures upto the end of the first quarter and half year ended of the respective period.
- 4 Statutory Compliances with respect to Goods & Service Tax (GST) is subject to reconciliation.
- 5 As the Company operates in Single Segment only i.e. Trading of Plastics, Import & Export and others. it did not give rise to different operating segments in accordance with Ind AS 108 - Operating Segments.
- 6 Sales amounting to 275.79 lakhs and Purchase amounting to Rs. 270.28 lakhs is related to merchant trading.
- 7 Balance in the account of Cash & Cash Equivalent, Trade Receivable, Loan & Advances, Trade Payable are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
- 8 The previous periods numbers have been regrouped/ rearranged wherever necessary to confirm the current period presentation.



For PET PLASTICS LTD

Name: RITESH VIJAY VAKILI
Designation: Managing Director
DIN: 00153325

Place : Mumbai
Date : October 22, 2024

Consolidated Statement of Assets and Liabilities as at 30 September, 2024

(₹ in Lakhs, unless otherwise stated)

Particular	As at 30 September 2024 (Unaudited)	As at 31 March 2024 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	0.50	0.59
Other intangible assets	-	-
Financial assets		
(i) Investments	135.76	138.08
(iii) Other non-current financial assets	-	-
Other non-current assets	-	-
Total non-current assets	136.26	138.67
Current assets		
Inventories	237.28	237.28
Financial assets		
(i) Trade receivables	5.14	5.14
(ii) Cash and cash equivalents	4.26	4.27
(iii) Bank balances other than (ii) above	5.20	9.29
(iv) Other current financial assets	2.31	2.32
Current tax assets (net)	-	-
Other current assets	23.51	22.38
Assets classified as held for sale	1,204.26	1,426.37
Total current assets	1,481.96	1,707.05
Total assets	1,618.22	1,845.74
EQUITY AND LIABILITIES		
Equity		
Equity share capital	50.00	50.00
Other equity	1,355.06	1,357.44
Total equity	1,405.06	1,407.44
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	17.95	42.53
(ii) Other financial liabilities	-	-
Long-term provisions	-	-
Deferred tax liabilities (net)	-	-
Other non-current liabilities	-	-
Total non-current liabilities	17.95	42.53
Current liabilities		
Financial liabilities		
(i) Borrowings		
(ii) Trade payables	40.59	27.99
(iii) Other financial liabilities	-	-
Other current liabilities	150.65	362.93
Short-term provisions	3.97	4.84
Current tax liabilities (net)	-	-
Total Current liabilities	195.21	395.76
Total liabilities	213.16	438.29
Total equity and liabilities	1,618.22	1,845.74



Consolidated Statement of Cash Flow for the Half Year Ended 30 September 2024

(All Amount in ₹ Lakhs, unless otherwise stated)

Particular	For the half year ended 30 September 2024	For the half year ended 30 September 2023
A Cash Flows From Operating Activities		
Net Profit Before Tax as per Statement of Profit and Loss	(2.38)	5.39
Adjustments For:		
Depreciation and Amortization Expenses	0.10	0.18
Finance Cost	0.20	0.12
Interest received from banks	(0.01)	(0.01)
Interest Income	-	(28.36)
Dividend Received	-	-
Provision for Doubtful Debt	-	-
Fixed Assets Written Off	-	-
Operating Profit before Working Capital Changes	(2.10)	(22.68)
Adjustments For:		
(Increase)/ Decrease in Inventories	-	7.51
(Increase)/ Decrease in Trade receivables	-	-
(Increase)/ Decrease in Other Assets	0.01	-
Increase/ (Decrease) in Trade payables	12.60	0.80
Increase/ (Decrease) in Assets held for sale	222.11	(159.90)
Increase/ (Decrease) in Other Current Assets	(1.12)	(51.83)
Increase/ (Decrease) in provisions	(0.88)	1.03
Increase/ (Decrease) in Other liabilities	(212.28)	183.44
Cash Generated From Operations	18.34	(41.64)
Less : Income Tax Paid (net of refunds)	-	1.40
Net Cash Generated from / (Used in) Operations (A)	18.34	(43.04)
B Cash Flows From Investing Activities		
Purchase of property, plant and equipment and other intangible assets	-	(0.10)
(Increase) / decrease in investments	2.32	0.89
Net Cash Generated from Investing Activities (B)	2.32	0.79
C Cash Flows From Financing Activities		
Proceeds from Borrowing	(24.58)	4.85
Finance Costs	(0.20)	28.37
Interest received	0.01	(0.12)
Net Cash Generated from Financing Activities (C)	(24.77)	33.10
Net Increase / (decrease) in Cash & Cash Equivalents (A+B+C)	(4.10)	(9.15)
Cash and Cash Equivalents at Beginning of the year	13.56	16.42
Cash and Cash Equivalents at end of the year	9.47	7.27

