



Galactico Corporate Services Limited

A SEBI Registered Category I Merchant Banker

Date: 26.10.2023

BSE Limited

25th Floor,
Phiroz Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 542802

Dear Sirs,

Sub.: Outcome of Board Meeting held on Wednesday, October 25, 2023 and concluded on Thursday, October 26, 2023

Pursuant to provisions of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on Wednesday, October 25, 2023 which commenced on 3.00 p.m. and concluded on Thursday, October 26, 2023 at 05.40 p.m., inter-alia, transacted the following:

1. Considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the half year ended 30th September, 2023 along with Limited Review Report are enclosed herewith for your record.
2. Considered and approved the issue of Optionally Convertible Debentures (OCDs), by way of Preferential Issue.
3. Considered and approved the notice of Extra-Ordinary General Meeting proposed to be held on Tuesday, November 21, 2023, at 03.00 p.m.

Thanking you.

Yours faithfully,
For Galactico Corporate Services Limited



Riddhi Bheda
Company Secretary and Compliance Officer
Place: Nashik

Nashik: 68, 6th Floor, Business Bay, Shri. Hari Kute Marg, Tidke Colony, Nashik (MH) - 422002. Phone :+91 253-2952456

Pune: 409 & 410, 4th Floor, City Square, 29/2, Bhamburda, CTS 1723, Shivaji Nagar, Pune (MH) - 411005.

Email: info@galacticocorp.com | Website: www.galacticocorp.com

CIN No.: L74110MH2015PLC265578 | SEBI Registration No.: INM000012519

Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Galactico Corporate Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Galactico Corporate Services Limited

We have reviewed the accompanying Statement of unaudited standalone financial results of **Galactico Corporate Services Limited** ('the Company') for the Quarter ended September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 ('the Statement') attached herewith, being submitted by the Company to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 This Statement which is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

This Statement, which is the responsibility of the Company's Management and 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



GRANDMARK & Associates

CHARTERED ACCOUNTANTS

406, Samruddhi Residency, Opp. To Hotel City Pride, Tilak Wadi, Nashik, Maharashtra – 422002

0253-2580699, 9021952339, vinitpicha@grandmarkca.com, vppicha999@yahoo.co.in

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For M/s. GRANDMARK & Associates.

Chartered Accountants

FRN: 011317N

Vinit P. Picha

CA Vinit P. Picha

Partner

M. No. 159938

Place : Nashik

Date : October 25, 2023

UDIN : 23159938BGWYZO2578



GALACTICO CORPORATE SERVICES LIMITED
CIN: L74110MH2015PLC265578
UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2023

(Rs. In Lakhs)

Sr. No	Particulars	As at September 30,2023	As at March 31, 2023 (Audited)
A.	ASSETS		
1	Non-Current Assets		
(a)	Property Plant Equipment	719.40	716.75
(b)	Financial Assets	-	-
	(i) Investments	1,418.50	1,418.50
	(ii) Loans	-	-
	(iii) Other Financial Assets	-	-
(c)	Deferred Tax Assets (Net)	-	-
(d)	Other Non-Current Assets	-	-
	Total Non-Current Assets	2,137.90	2,135.25
2	Current Assets		
(a)	Inventories	-	-
(b)	Financial Assets	-	-
	(i) Investment	-	-
	(ii) Trade Receivables	25.54	42.17
	(iii) Cash and Cash Equivalents	2.77	27.83
	(iv) Loans	207.84	297.42
	(v) Other Financial Assets	34.83	2.60
(c)	Current Tax Assets (net)	1.65	-
(d)	Other Current Assets	75.97	56.03
	Total Non-Current Assets	348.61	426.05
	Total Assets	2,486.51	2,561.30
B.	EQUITY AND LIABILITIES		
1	Equity		
(a)	Equity Share Capital	1,490.11	1,490.11
(b)	Other Equity	334.81	280.67
	Equity	1,824.92	1,770.79
2	Liabilities		
2.1.	Non-Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	130.32	122.47
	(ii) Other financial Liabilities	8.00	8.00
(b)	Deferred Tax Liabilities (Net)	64.98	62.82
(c)	Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	203.30	193.29
2.2	Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	66.33	149.29
	(ii) Trade Payables	11.94	36.92
	(iii) Other Financial Liabilities	-	-
(b)	Other Current Liabilities	373.69	403.91
(c)	Provisions	6.33	7.10
(d)	Current Tax Liabilities (net)	-	-
	Total Current Liabilities	458.29	597.22
	Total Equity and Liabilities	2,486.51	2,561.30

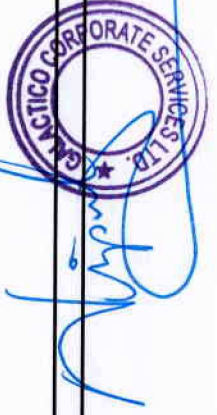


GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Sr. No.	Particulars	Rs. In Lakhs (except per share data)					
		Quarter ended		Half Year ended		Year ended	
		September 30, 2023	June 30, 2023	September 30, 2023	September 30, 2022	March 31, 2023	
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
(a)	Revenue from Operations (Net of taxes)	33.54	52.12	85.66	155.01	312.52	
(b)	Other Income	37.29	54.62	91.90	60.20	108.26	
	Total Income	70.82	106.74	177.56	215.21	420.79	
2	Expenses						
(a)	Cost of Materials consumed	-	-	-	-	-	
(b)	Direct Expenses	-	-	-	-	-	
(c)	Changes in inventories of finished goods, Work in Progress and Stock in Trade	-	-	-	-	-	
(d)	Employee Benefits Expense	8.86	11.59	20.45	19.05	44.35	
(e)	Finance Cost	6.68	6.68	13.37	9.97	21.72	
(f)	Depreciation and Amortisation Expenses	9.91	9.48	19.39	18.25	36.51	
(g)	Other Expenses	25.25	26.74	52.00	57.31	138.28	
	Total Expenses	50.70	54.49	105.19	104.59	240.86	
3	Profit before Tax and Exceptional Items	20.12	52.24	72.37	110.62	179.92	
4	Exceptional Items	-	-	-	-	-	
5	Profit before tax	20.12	52.24	72.37	110.62	179.92	
6	Tax expense						
(a)	Current Tax	4.06	12.01	16.07	28.55	39.92	
(b)	(Excess)/short provision for earlier years	-	-	-	-	-	
(c)	Deferred Tax	1.03	1.13	2.16	(2.87)	0.22	
7	Profit for the period	15.04	39.09	54.13	84.94	139.78	
8	Other Comprehensive Income (OCI)						
	Total Other Comprehensive Income (OCI)	-	-	-	-	-	
9	Total Comprehensive Income for the period	15.04	39.09	54.13	84.94	139.78	
10	Details of Equity Share Capital						
	Paid Up Equity Share Capital [Face value of Rs. 1/- each (Previously Face value of Rs. 10/- each)]	1,490.11	1,490.11	1,490.11	1,490.11	1,490.11	
11	Earning per equity share (Face Value of Rs. 1 each) (Not Annualised for the quarter/half year) (before and after exceptional items)						
(a)	Basic	0.01	0.03	0.04	0.06	0.09	
(b)	Diluted	0.01	0.03	0.04	0.06	0.09	
	See accompanying notes to the Financial Results						



GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

PARTICULARS		As at September 30, 2023	As at March 31, 2023
		Unaudited	Audited
I)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax	61.94	179.92
	<u>Adjustments for Non-Cash and Non-Operating Items</u>		
	<u>Add:</u> Depreciation and amortisation	19.39	36.51
	Interest Expense	13.37	21.72
	<u>Less:</u> Interest Income	(42.00)	(84.00)
	Leave & License Fees Received	(12.00)	(24.00)
	Operating profit / (loss) before working capital changes	40.69	130.15
	<u>Changes in Working Capital:</u>		
	<u>Adjustments for (increase) / decrease in operating assets:</u>		
	Trade Receivables	16.63	(7.67)
	Loans and Advances	100.00	(149.77)
	Other Financial Assets	(32.23)	-
	Current Tax Assets (net)	(3.86)	(2.58)
	Other Current Assets	(19.94)	(37.27)
	<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
	Trade Payables	(24.98)	13.81
	Other Financial Liability	-	-
	Other Current Liabilities	(30.22)	0.11
	Provisions	(0.77)	2.67
Current Tax Liabilities	-	-	
Cash generated from operations	45.31	(50.55)	
<u>Less:</u> Net income tax (paid) / refunds	(13.86)	(39.92)	
Exceptional/Extra ordinary Items			
NET CASH FLOW FROM OPERATING ACTIVITIES	31.46	(90.47)	
II)	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets, including capital advances	(22.03)	(8.86)
	Leave & License Fees received	12.00	24.00
	Interest received	42.00	84.00
	Purchase of Share /(Sale of Shares)	-	(55.00)
	Securities Deposit received	-	-
	NET CASH FLOW FROM INVESTING ACTIVITIES	31.97	44.14
III)	CASH FLOW FROM FINANCING ACTIVITIES		
	Finance cost	(13.37)	(21.72)
	Issue of Shares (Application Money)	-	-
	Excess Securities Premium	-	-
	Listing expenses	-	-
	Short term Borrowings	(97.87)	104.21
	Long term Borrowings	22.76	(21.80)
	NET CASH FLOW FROM FINANCING ACTIVITIES	(88.48)	60.68
	NET CASH FLOW FROM OPERATING, INVESTING AND FINANCING ACTIVITIES	(25.05)	14.35
	<u>Add: Cash and cash equivalents at the beginning of the year</u>		
	Cash in Hand	0.49	0.27
	Cash at Bank	27.34	13.20
	Balances held with bank	-	-
<u>Less: Cash and cash equivalents at the end of the year</u>			
Cash in Hand	0.09	0.49	
Cash at Bank	2.68	27.34	
Balances held with bank	-	-	
Reconciliation of cash and cash equivalents with Balance Sheet			
Cash and cash equivalents as per Balance Sheet	2.77	27.83	
<u>Less:</u> Deposits with Banks with original maturity of 3-12 months	-	-	
Cash and cash equivalents at the end of year as per cash flow	2.77	27.83	

A handwritten signature in blue ink is written over a circular purple stamp. The stamp contains the text 'GALACTICO CORPORATE SERVICES LTD.' around the perimeter and a star in the center.

Limited Review Report on Unaudited Quarterly and year to date Consolidated Financial Results of Galactico Corporate Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Galactico Corporate Services Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Galactico Corporate Services Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its Subsidiaries together referred to as "the Group") for the Quarter ended September 30, 2023 and year to date result for the period April 01, 2023 to September 30, 2023 ("the Statement"), 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 ("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("IND AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

GRANDMARK & Associates

CHARTERED ACCOUNTANTS

406, Samruddhi Residency, Opp. To Hotel City Pride, Tilak Wadi, Nashik, Maharashtra – 422002

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4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Instant Finserve Private Limited ("IFPL")	Subsidiary
Seven Hills Beverages Limited ("SHBL")	Subsidiary
Palwe Pest Control Private Limited ("PPCPL")	Step Down Subsidiary (Subsidiary of SHBL)
Beembox Technologies Private Limited ("BTPL")	Subsidiary

5. Based on our review conducted and procedures performed as stated above and based on the consideration of the review reports of the other auditors, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Ind AS 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.
6. We did not review the interim financial statement of Instant Finserve Private Limited (Subsidiary), Seven Hills Beverages Limited (Subsidiary), Palwe Pest Control Private Limited (Step-down Subsidiary) and Beembox Technologies Private Limited (Subsidiary) included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated interim financial statements reflect total assets of Rs. 5,030.84 lakhs as at 30th September, 2023; as well as the total revenue of Rs. 1,162.30 lakhs as at the half year ended 30th September, 2023.
7. These interim financial statements and other financial information have been reviewed by other auditors whose report(s) has (have) been furnished to us by the management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate, is based solely on the report of such other auditors and the procedures performed by us as stated above.

Our conclusion on the Statement is not modified in respect of the above matter.

For M/s. GRANDMARK & Associates.

Chartered Accountants

FRN: 011317N



CA Vinit P. Picha

Partner

M. No. 159938

Place : Nashik

Date : October 25, 2023

UDIN : 23159938BGWYZP4278



GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2023

(Rs. In Lakhs)

Sr. No	Particulars	As at September 30,2023	As at March 31, 2023 (Audited)
A.	ASSETS		
1	Non-Current Assets		
(a)	Property Plant Equipment	1,852.16	1,594.82
(b)	Financial Assets	-	-
(c)	Goodwill	50.06	-
	(i) Investments	246.63	105.31
	(ii) Loans	18.50	18.42
	(iii) Other Financial Assets	-	-
(c)	Deferred Tax Assets (Net)	-	-
(d)	Other Non-Current Assets	0.36	-
	Total Non-Current Assets	2,167.70	1,718.55
2	Current Assets		
(a)	Inventories	111.46	90.24
(b)	Financial Assets	-	-
	(i) Investment	-	-
	(ii) Trade Receivables	247.33	315.57
	(iii) Cash and Cash Equivalents	97.59	47.82
	(iv) Loans	2,418.93	2,303.08
	(v) Other Financial Assets	39.53	7.28
(c)	Current Tax Assets (net)	63.61	41.22
(d)	Other Current Assets	457.93	787.47
	Total Non-Current Assets	3,436.37	3,592.69
	Total Assets	5,604.07	5,311.24
B.	EQUITY AND LIABILITIES		
1	Equity		
(a)	Equity Share Capital	1,490.11	1,490.11
(b)	Other Equity	1,581.72	1,466.13
(c)	Non-Controlling Interest	403.30	370.32
	Equity	3,475.14	3,326.57
2	Liabilities		
2.1.	Non-Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	738.88	258.56
	(ii) Other financial Liabilities	18.00	18.00
(b)	Deferred Tax Liabilities (Net)	96.06	98.24
(c)	Other Non-Current Liabilities	18.71	18.71
	Total Non-Current Liabilities	871.65	393.52
2.2	Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	313.29	376.77
	(ii) Trade Payables	193.11	262.44
	(iii) Other Financial Liabilities	9.42	-
(b)	Other Current Liabilities	655.57	987.94
(c)	Provisions	43.83	54.99
(d)	Current Tax Liabilities (net)	42.05	-
	Total Current Liabilities	1,257.28	1,682.14
	Total Equity and Liabilities	5,604.07	5,402.22



STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Sr. No.	Particulars	Rs. in Lakhs (except per share data)					
		Quarter ended		Half Year ended		Year ended	
		September 30, 2023	June 30, 2023	September 30, 2023	September 30, 2022	September 30, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from Operations (Net of taxes)	453.82	664.68	1,118.51	1,192.06	3,441.67	
(b)	Other Income	51.18	77.67	128.85	114.54	155.01	
	Total Income	505.00	742.36	1,247.36	1,306.60	3,596.68	
2	Expenses						
(a)	Cost of Materials consumed	269.86	389.01	658.87	682.99	1,361.66	
(b)	Direct Expenses	22.35	31.04	53.39	45.71	130.33	
(c)	Changes in inventories of finished goods, Work in Progress and Stock in Trade	(28.11)	6.89	(21.22)	(89.05)	(52.68)	
(d)	Employee Benefits Expense	75.92	114.14	190.06	199.40	479.15	
(e)	Finance Cost	29.67	16.47	46.13	83.28	69.51	
(f)	Depreciation and Amortisation Expenses	24.14	22.59	46.73	49.29	97.60	
(g)	Other Expenses	51.94	62.46	114.41	98.80	275.19	
	Total Expenses	445.77	642.60	1,088.38	1,070.42	2,360.76	
3	Profit before Tax and Exceptional Items	59.23	99.75	158.98	236.18	1,235.92	
4	Exceptional Items	-	-	-	-	-	
5	Profit before tax	59.23	99.75	158.98	236.18	1,235.92	
6	Tax expense						
(a)	Current Tax	19.51	25.98	45.49	56.58	266.37	
(b)	(Excess)/short provision for earlier years	-	-	-	-	(0.02)	
(c)	Deferred Tax	(1.93)	(0.25)	(2.18)	1.28	(4.79)	
7	Profit for the period	41.65	74.02	115.67	178.32	974.36	
8	Profit from Associates	-	-	-	-	-	
9	Profit for the period after considering Associate's share of profit	41.65	74.02	115.67	178.32	974.36	
10	Other Comprehensive Income (OCI)						
	Remeasurement of post-employment benefit obligation	-	-	-	-	(5.02)	
	Fair Value Measurement of Non - Current Investments	32.63	5.21	37.85	(4.46)	32.99	
	Total Other Comprehensive Income (OCI)	32.63	5.21	37.85	(4.46)	27.97	
11	Total Comprehensive Income for the period	74.28	79.23	153.51	173.85	1,002.33	
12	Total Comprehensive Income for the period attributable to:						
(a)	Owners of the Company	62.30	68.73	131.03	147.77	1,002.33	
(b)	Non-Controlling Interest	11.98	10.50	22.48	26.09	-	
13	Details of Equity Share Capital						
	Paid Up Equity Share Capital [Face value of Rs. 1/- each (Previously Face value of Rs. 10/- each)]	1,490.11	1,490.11	1,490.11	1,490.11	1,490.11	
14	Earning per equity share (Face Value of Rs. 1 each) (Not Annualised for the quarter/half year) (before and after exceptional items)						
(a)	Basic	0.11	0.21	0.21	0.23	0.67	
(b)	Diluted	0.11	0.21	0.21	0.23	0.67	

See accompanying notes to the Financial Results



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GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

PARTICULARS		As at September 30, 2023	As at March 31, 2023
		Unaudited	Audited
i)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax	141.78	1,235.92
	<u>Adjustments for Non-Cash and Non-Operating Items</u>		
	<u>Add:</u> Other Comprehensive Income	37.85	27.97
	Depreciation and amortisation	46.73	97.60
	Preliminary Expenses	13.37	53.07
	Dividend Received	(42.00)	1.73
	Finance costs	52.34	153.51
	<u>Less:</u> Interest Income	42.18	28.85
	Leave & License Fees Received	(0.85)	(24.00)
	Operating profit / (loss) before working capital changes	291.39	1,574.65
	<u>Changes in Working Capital:</u>		
	<u>Adjustments for (increase) / decrease in operating assets:</u>		
	Inventories	11.82	(34.76)
	Trade Receivables	46.45	(78.47)
	Loans and Advances	(69.93)	(1,265.94)
	Other Financial Assets	(32.32)	139.11
	Non Current Investments	(9.16)	-
	Other Non-current Assets	(64.33)	1.70
	Current Tax Assets (net)	453.54	224.13
Other Current Assets	(75.61)	(149.19)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
Trade Payables	(85.50)	(6.41)	
Other Financial Liabilities	5.94	10.00	
Other Current Liabilities	(251.41)	(665.09)	
Provisions	12.11	(7.05)	
Current Tax Liabilities	10.53	-	
Cash generated from operations	243.52	(257.31)	
<u>Less:</u> Net income tax (paid) / refunds	(40.46)	(266.54)	
Exceptional/Extra ordinary Items			
NET CASH FLOW FROM OPERATING ACTIVITIES	203.06	(523.85)	
ii)	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets, including capital advances	(228.68)	(295.12)
	(Increase)/Decrease in Non-current Investments	(164.69)	405.64
	Leave & License Fees received	(4.03)	24.00
	Interest received	(0.61)	(28.85)
	Dividend Received	(0.00)	(1.73)
	Purchase of Share / (Sale of Shares)	1.29	(55.00)
	Securities Deposit received	-	-
	NET CASH FLOW FROM INVESTING ACTIVITIES	(396.73)	48.94
	iii)	CASH FLOW FROM FINANCING ACTIVITIES	
Finance cost		(77.71)	(153.51)
Issue of Shares (Application Money)		-	-
Excess Securities Premium		-	-
Listing expenses		-	-
Short term Borrowings		(174.08)	246.32
Long term Borrowings		495.22	(19.21)
NET CASH FLOW FROM FINANCING ACTIVITIES		243.43	73.60
NET CASH FLOW FROM OPERATING, INVESTING AND FINANCING ACTIVITIES		49.76	(401.31)
<u>Add:</u> <u>Cash and cash equivalents at the beginning of the year</u>			
Cash in Hand	12.74	19.99	
Cash at Bank	36.02	375.08	
Balances held with bank	-	-	
<u>Less:</u> <u>Cash and cash equivalents at the end of the year</u>			
Cash in Hand	11.28	12.74	
Cash at Bank	86.30	36.02	
Balances held with bank	-	-	
<u>Reconciliation of cash and cash equivalents with Balance Sheet</u>			
Cash and cash equivalents as per Balance Sheet	97.59	48.76	
<u>Less:</u> Deposits with Banks with original maturity of 3-12 months	-	-	
Cash and cash equivalents at the end of year as per cash flow	97.59	48.76	



Additional information pursuant to Regulation 52(4) and 54(3) of the Securities Exchange Board of India (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended as at and for the Half Year ended on September 30, 2023.

Particulars	Half Year ended as on Sept 30, 2023	Quarter ended as on June 30, 2023	Half Year ended as on Sept 30, 2022	Year ended as on March 31, 2023
Debt-equity ratio (Total Debt/Total Equity)	0.34	0.30	0.35	0.30
Debt service coverage ratio (Earnings before Interest, tax and exceptional items/ Interest expense + Principal repayments made during the period for long term loans)	5.11	7.06	5.79	
Interest service coverage ratio (Earnings before Interest, tax and exceptional items/ Interest expense)	4.45	7.06	3.84	57.72
Current ratio (Current assets/Current liabilities)	2.73	2.38	1.28	1.94
Long term debt to working capital (Non-current borrowings / Current assets less current liabilities excluding current maturities of long term borrowings)	0.34	0.25	0.35	0.14
Current liability ratio (Total current liabilities/ Total liabilities)	0.59	0.69	0.88	0.83
Total debts to total assets (Total debt/ Total assets)	0.19	0.17	0.13	0.31
Debtor turnover (in days) (Average trade receivables / Total revenue*365)	4.43	0.45	6.75	44.78
Operating margin (in %) Earnings before income, tax and exceptional items less other income / Total revenue from operations)	22.52%	45.06%	26.80%	29.85%
Net profit margin (in %) (Earnings after tax and exceptional items / Total revenue from operations)	10.34%	44.27%	14.96%	44.73%
Net worth (Equity share capital and other equity)	30,71,83,425	18,09,87,942	23,04,40,951	17,70,78,517
Bad debts to account receivable ratio	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Inventory turnover	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Debenture Redemption Reserve	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Capital Redemption Reserve	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Outstanding Redeemable Preference shares	Not Applicable	Not Applicable	Not Applicable	Not Applicable



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