

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF MONTE CARLO FASHIONS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Monte Carlo Fashions Limited** ("the Company"), for the quarter and half year ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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. Based on our review conducted 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

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

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No. 015125N)



Rajesh Kumar Agarwal
(Partner)

(Membership No. 105546)
UDIN: 24105546BKEPIO1282

Place: Gurugram
Date: November 14, 2024

Monte Carlo Fashions Limited
Registered/Corporate Office : B-XXIX-106, G.T. Road, Sherpur, Ludhiana, Punjab -141003
Tel.: 91-161-5048610-40, Fax: 91-161-5048650, Email: info@montecarlo.in, Website: http://www.montecarlo.in, Website: http://www.montecarlo.in, Website: http://www.montecarlo.in, Website: http://www.montecarlo.in, Website: http://www.montecarlo.in
CIN: L51494PB2008PLC032059

Statement of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2024

Sr. No.	Particulars	(₹ in lakhs, unless otherwise stated)					
		Quarter ended September 30, 2024 (Unaudited)	Quarter ended June 30, 2024 (Unaudited)	Quarter ended September 30, 2023 (Unaudited)	Half year ended September 30, 2024 (Unaudited)	Half year ended September 30, 2023 (Unaudited)	Year ended March 31, 2024 (Audited)
1	Revenue from operations	21,970	12,600	21,243	34,570	35,120	106,191
2	Other income	916	727	597	1,543	1,348	2,750
3	Total income (1+2)	22,886	13,327	21,840	36,213	36,468	108,941
4	Expenses						
	(a) Cost of materials consumed	3,133	2,959	3,618	6,092	6,804	11,683
	(b) Purchases of stock-in-trade	18,476	7,629	16,292	26,105	20,644	47,127
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(11,011)	(4,596)	(9,061)	(15,507)	(8,372)	2,199
	(d) Employee benefits expense	3,031	2,796	2,583	5,327	4,949	10,572
	(e) Finance costs	1,203	905	958	2,108	1,633	3,748
	(f) Depreciation and amortization expense	1,461	1,357	1,268	2,318	2,416	5,122
	(g) Other expenses	-	-	-	-	-	-
	- Advertisement and business promotion	931	949	537	1,380	1,039	3,458
	- Others	4,574	3,102	3,857	7,576	7,056	16,858
	Total expenses	21,798	15,101	20,052	36,899	36,229	100,767
5	Profit/(Loss) before tax (3-4)	1,088	(1,774)	1,788	(686)	239	8,174
6	Tax expense						
	- Current tax expense	10	2	71	12	71	2,387
	- Deferred tax expense/(credit)	277	(449)	380	(172)	(10)	(314)
	Total Tax expense	287	(447)	451	(160)	61	2,073
7	Profit/(Loss) after tax (5-6)	801	(1,327)	1,337	(526)	178	6,101
8	Other comprehensive income/(loss)						
	Items that will not be reclassified to profit or loss						
	- Re-measurement gain / (loss) on defined benefit obligations	-	-	-	-	-	1
	- Income tax relating to these items	-	-	-	-	-	(0)
	- Net fair value gain / (loss) on investment in perpetual bonds	(4)	4	-	-	1	(9)
	- Income tax relating to these items	-	-	-	-	-	2
9	Total comprehensive income/(loss) (7+8)	797	(1,323)	1,337	(526)	179	6,095
10	Paid-up equity share capital (face value of ₹ 10 each)	2,073	2,073	2,073	2,073	2,073	2,073
11	Other equity						77,549
12	Earnings per share (face value of ₹ 10 each) (not annualised)						
	Basic and Diluted (in ₹)	3.86	(6.40)	6.45	(2.54)	0.86	29.43

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Monte Carlo Fashions Limited
Registered/Corporate Office : B-XXIX-106, G.T. Road, Sherpur, Ludhiana, Punjab -141003
CIN: L51494PB2008PLC032059

Notes to Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2024

- 1 The standalone financial results for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and taken on record by Board of Directors in their respective meeting held on November 14, 2024. The limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended), has been completed by the Statutory Auditors.
- 2 The standalone financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure 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.
- 3 The Company's primary business segment is reflected based on principal business activities carried on by the Company. Chairman and Managing Director has been identified as the Chief Operating Decision Maker ('CODM') and evaluates the Company's performance and allocates resources based on analysis of the various performance indicators of the Company as a single unit. Therefore, there are no separate reportable business segments as per Ind AS 108-Operating Segments. The Company operates in one reportable business segment i.e. manufacturing and trading of textile garments and is primarily operating in India. Hence, considered as operating in single geographical segment.
- 4 The Company's business being of seasonal nature, the performance in any quarter may not be representative of the annual performance of the Company.

Place: Ludhiana
Date: November 14, 2024



For and on behalf of Board of Directors

Jawahar Lal Oswal
Jawahar Lal Oswal
Chairman and Managing Director
(DIN: 00463866)

Monte Carlo Fashions Limited
Registered/Corporate Office : B-XXIX-106, G T Road, Sherpur, Ludhiana, Punjab -141003
CIN: L51494PB2008PLC032059

Statement of Standalone Assets and Liabilities

(₹ in lakhs, unless otherwise stated)

Sr. No.	Particulars	As at	As at
		September 30, 2024	March 31, 2024
		(Unaudited)	(Audited)
	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	17,418	17,465
	b) Right-of-use assets	17,897	14,697
	c) Capital work-in-progress	55	8
	d) Intangible assets	524	597
	e) Financial assets		
	i) Investments	11,424	12,029
	ii) Other financial assets	4,265	4,073
	f) Income tax assets (net)	3,144	1,531
	g) Deferred tax assets (net)	2,714	2,542
	h) Other non-current assets	1,324	495
	Total Non-current assets	58,765	53,437
2	Current assets		
	a) Inventories	58,982	43,462
	b) Financial assets		
	i) Investments	14,109	12,073
	ii) Trade receivables	37,639	37,008
	iii) Cash and cash equivalents	65	56
	iv) Bank balances other than cash and cash equivalents	673	672
	v) Loans	36	61
	vi) Other financial assets	1,371	1,330
	c) Other current assets	6,713	3,647
	Total Current assets	119,588	98,309
	TOTAL ASSETS (1 + 2)	178,353	151,746
3	EQUITY AND LIABILITIES		
	Equity		
	a) Equity share capital	2,073	2,073
	b) Other equity	72,877	77,549
	Total equity	74,950	79,622
	LIABILITIES		
4	Non-current liabilities		
	a) Financial liabilities		
	i) Lease liability	15,753	12,852
	ii) Other financial liabilities	4,142	3,840
	b) Other non-current liabilities	1,888	2,883
	c) Provisions	167	122
	Total non-current liabilities	21,950	19,697
5	Current liabilities		
	a) Financial liabilities		
	i) Borrowings	46,871	21,699
	ii) Lease liability	4,297	3,646
	iii) Trade and other payables		
	-total outstanding dues of micro enterprises and small enterprises;	3,765	3,428
	-total outstanding dues of creditors other than micro enterprises and small enterprises	12,114	10,719
	iv) Other financial liabilities	1,790	1,490
	b) Other current liabilities	10,667	10,488
	c) Provisions	1,949	957
	Total current liabilities	81,453	52,427
	TOTAL EQUITY AND LIABILITIES (3+4+5)	178,353	151,746

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Standalone Statement of Cash Flows for the half year ended September 30, 2024

(₹ in lakhs, unless otherwise stated)

Particulars	Half year ended September 30, 2024	Half year ended September 30, 2023
	(Unaudited)	(Unaudited)
A. Cash flow from operating activities:		
Profit before tax	(686)	239
Add: Adjustment for non-cash and non-operating items		
Depreciation and amortization expense	2,818	2,416
Finance costs	7,108	1,693
Interest income	(1,060)	(726)
Loss / (Profit) on sale of investments (net)	-	(67)
Loss / (Profit) on sale of property, plant and equipment (net)	(7)	(33)
Income from Government Grant	(23)	(25)
Provision for doubtful receivables	(184)	5
Profit on derecognition / modification of lease contract	(31)	-
Fair valuation gain on investments through profit and loss	(537)	(481)
Amounts written off	5	1
Operating profit before working capital changes	2,403	3,022
Adjusted for movement in:		
Increase in trade receivables	(441)	2,618
Increase in inventories	(15,521)	(8,099)
Increase in trade payables	1,733	141
Increase in provisions	1,037	186
Increase in other financial and non-financial assets	(3,096)	(2,859)
Decrease in other financial and non-financial liabilities	(254)	(3,816)
Cash outflow from operating activities before taxes	(14,139)	(8,807)
Direct taxes paid (net of refunds and demands)	(1,625)	(2,742)
Net cash generated from / (used in) operating activities (A)	(15,764)	(11,549)
B. Cash flow from investing activities:		
Purchase of property, plant and equipment and Intangible assets (including capital advances, creditors for capital goods, Capital work-in-progress and Intangible assets under development)	(2,000)	(1,785)
Proceeds from sale of property, plant and equipment	22	80
Purchase of Investments	(2,451)	(68)
Purchase of equity shares in subsidiary	-	(700)
Proceeds from sale of investments	1,556	3,094
Fixed Deposits not considered as cash and cash equivalents		
-Placed	(1)	(81)
-Matured	0	1,830
Interest received	886	718
Net cash generated from / (used in) investing activities (B)	(1,988)	3,088
C. Cash flow from financing activities:		
Repayment of long-term borrowings	(165)	(165)
Proceeds from long-term borrowings	-	-
Proceeds from short-term borrowings (net of repayments)	25,338	15,246
Payment of principal of lease liabilities	(1,247)	(944)
Payment of interest of lease liabilities	(785)	(636)
Dividend paid	(4,145)	(4,144)
Finance cost paid	(1,236)	(915)
Net cash generated from / (used in) financing activities (C)	17,760	8,442
Net increase/(decrease) in cash and cash equivalents (A+B+C)	9	(19)
Cash and cash equivalents at the beginning of the year	56	60
Cash and cash equivalents at the end of the year	65	41
Cash and cash equivalents include:		
Cash in hand	65	41
Cheques in hand	-	-
Balance with banks	0	0
Total cash and cash equivalents	65	41

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF MONTE CARLO FASHIONS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Monte Carlo Fashions Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and half year ended September 30, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the listing regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 Companies Act, 2013 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 circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, to the extent applicable.

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

Monte Carlo Fashions Limited – Parent
Monte Carlo Home Textiles Limited – Wholly Owned Subsidiary

5. Based on our review conducted 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of 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.

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

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No.015125N)



Rajesh Kumar Agarwal
(Partner)
(Membership No. 105546)
UDIN: 24105546BKEPIP6185

Place: Gurugram
Date: November 14, 2024

Monte Carlo Fashions Limited
Registered/Corporate Office : B-XXIX-106, G.T. Road, Sherpur, Ludhiana, Punjab -141003
Tel.: 91-161-5048610-40, Fax: 91-161-5048650, Email: info@montecarlo.in, Website: http://www.montecarlo.in
CIN: L51494PB2008PLC032059

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	Quarter ended	Quarter ended	Half year ended	Half year ended	Year ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	21,970	12,600	21,243	34,570	35,120	106,191
2	Other income	917	728	597	1,645	1,348	2,750
3	Total income (1+2)	22,887	13,328	21,840	36,215	36,468	108,941
4	Expenses						
	(a) Cost of materials consumed	3,133	2,959	3,618	6,092	6,804	11,683
	(b) Purchases of stock-in-trade	18,476	7,629	16,292	26,105	20,644	47,127
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(11,011)	(4,596)	(9,061)	(15,607)	(8,372)	2,199
	(d) Employee benefits expense	3,031	2,796	2,588	5,827	4,955	10,613
	(e) Finance costs	1,200	905	958	2,105	1,693	3,748
	(f) Depreciation and amortization expense	1,461	1,357	1,268	2,818	2,416	5,122
	(g) Other expenses						
	- Advertisement and business promotion	931	949	537	1,880	1,039	3,458
	- Others	4,575	3,103	3,862	7,678	7,061	16,924
	Total expenses	21,796	15,102	20,062	36,898	36,240	100,874
5	Profit/(Loss) before tax (3-4)	1,091	(1,774)	1,778	(683)	228	8,067
6	Tax expense						
	- Current tax expense	10	2	71	12	71	2,387
	- Deferred tax expense/(credit)	277	(449)	380	(172)	(10)	(314)
	Total Tax expense	287	(447)	451	(160)	61	2,073
7	Profit/(Loss) after tax (5-6)	804	(1,327)	1,327	(523)	167	5,994
8	Other comprehensive income/(loss)						
	Items that will not be reclassified to profit or loss						
	- Re-measurement gain / (loss) on defined benefit obligations	-	-	-	-	-	1
	- Income tax relating to these items	-	-	-	-	-	(0)
	- Net fair value gain / (loss) on investment in perpetual bonds	(4)	4	-	-	1	(9)
	- Income tax relating to these items	-	-	-	-	-	2
9	Total comprehensive income/(loss) (7+8)	800	(1,323)	1,327	(523)	168	5,988
10	Paid-up equity share capital (face value of ₹ 10 each)	2,073	2,073	2,073	2,073	2,073	2,073
11	Other equity						77,407
12	Earnings per share (face value of ₹ 10 each) (not annualised)						
	Basic and Diluted (in ₹)	3.88	(6.40)	6.40	(2.52)	0.80	28.91



Monte Carlo Fashions Limited

Registered/Corporate Office : B-XXIX-106, G.T. Road, Sherpur, Ludhiana, Punjab -141003

CIN: L51494PB2008PLC032059

Notes to Unaudited Consolidated Financial Results

- 1 The consolidated financial results includes results of its wholly owned subsidiary viz. Monte Carlo Home Textiles Limited. The Company together with its subsidiary is herein referred to as "The Group".
- 2 The consolidated financial results for the quarter ended September 30, 2024 have been reviewed by the Audit Committee and taken on record by Board of Directors in their respective meeting held on November 14, 2024. The limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended), has been completed by the Statutory Auditors.
- 3 The consolidated financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure 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.
- 4 The Group's primary business segment is reflected based on principal business activities carried on by the Group. Chairman and Managing Director has been identified as the Chief Operating Decision Maker ('CODM') and evaluates the Group's performance and allocates resources based on analysis of the various performance indicators of the Group as a single unit. Therefore, there are no separate reportable business segments as per Ind AS 108- Operating Segments. The Group operates in one reportable business segment i.e. manufacturing and trading of textile garments and is primarily operating in India. Hence, considered as operating in single geographical segment.
- 5 The Group's business being of seasonal nature, the performance in any quarter may not be representative of the annual performance of the Group.

Place: Ludhiana
Date: November 14, 2024



For and on behalf of Board of Directors



Jawahar Lal Oswal
Chairman and Managing Director
(DIN: 00463866)

(₹ in lakhs, unless otherwise stated)

Sr. No.	Particulars	As at	As at
		September 30, 2024 (Unaudited)	March 31, 2024 (Audited)
	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	17,576	17,862
	b) Right-of-Use assets	17,897	14,697
	c) Capital work-in-progress	55	8
	d) Intangible assets	524	597
	e) Financial assets		
	i) Investments	9,854	10,459
	ii) Other financial assets	4,265	4,073
	f) Income tax assets (net)	3,144	1,531
	g) Deferred tax assets (net)	2,714	2,542
	h) Other non-current assets	2,010	1,437
	Total Non-current assets	58,039	53,206
2	Current assets		
	a) Inventories	58,982	43,462
	b) Financial assets		
	i) Investments	14,109	12,073
	ii) Trade receivables	37,639	37,008
	iii) Cash and cash equivalents	68	148
	iv) Bank balances other than cash and cash equivalents	753	672
	v) Loans	36	61
	vi) Other financial assets	1,373	1,330
	c) Other current assets	6,713	3,647
	Total Current assets	119,673	98,401
	TOTAL ASSETS (1 + 2)	177,712	151,607
3	EQUITY AND LIABILITIES		
	Equity		
	a) Equity share capital	2,073	2,073
	b) Other equity	72,738	77,407
	Total equity	74,811	79,480
	LIABILITIES		
4	Non-current liabilities		
	a) Financial liabilities		
	i) Lease liability	15,753	12,852
	ii) Other financial liabilities	4,142	3,840
	b) Other non-current liabilities	1,888	2,883
	c) Provisions	167	122
	Total non-current liabilities	21,950	19,697
5	Current liabilities		
	a) Financial liabilities		
	i) Borrowings	46,371	21,699
	ii) Lease liability	4,297	3,646
	iii) Trade and other payables		
	-total outstanding dues of micro enterprises and small enterprises; and	3,765	3,428
	-total outstanding dues of creditors other than micro enterprises and small enterprises	12,111	10,720
	iv) Other financial liabilities	1,791	1,492
	b) Other current liabilities	10,667	10,488
	c) Provisions	1,949	957
	Total current liabilities	80,951	52,430
	TOTAL EQUITY AND LIABILITIES (3+4+5)	177,712	151,607



(₹ in lakhs, unless otherwise stated)

Particulars	Half year ended September 30, 2024	Half year ended September 30, 2023
	Unaudited	Unaudited
A. Cash flow from operating activities:		
Profit before tax	(683)	228
Add: Adjustment for non-cash and non-operating items		
Depreciation and amortisation expense	2,818	2,416
Finance costs	2,105	1,693
Interest income	(1,060)	(726)
Unrealised foreign exchange gain	-	-
Profit on sale of investments	-	(67)
Loss / (Profit) on sale of property, plant and equipment (net)	(7)	(33)
Income from Government Grant	(23)	(25)
Provisions no longer required, written back	-	-
Provision for doubtful receivables	(184)	5
Profit on derecognition / modification of lease contract	(31)	-
Fair valuation gain on investments through profit and loss	(537)	(481)
Amounts written off	5	1
Operating profit before working capital changes	2,403	3,011
Adjusted for movement in:		
Increase in trade receivables	(441)	2,618
Increase in inventories	(15,521)	(8,099)
Increase in trade payables	1,729	144
Increase in provisions	1,037	186
Increase in other financial and non-financial assets	(3,095)	(2,859)
Increase in other financial and non-financial liabilities	(255)	(3,815)
Cash outflow from operating activities before taxes	(14,143)	(8,814)
Direct taxes paid (net of refunds and demands)	(1,625)	(2,742)
Net cash generated from / (used in) operating activities (A)	(15,768)	(11,556)
B. Cash flow from investing activities:		
Purchase of property, plant and equipment and Intangible assets (including capital advances, creditors for capital goods, Capital work-in-progress and Intangible assets under development)	(1,506)	(2,441)
Proceeds from sale of property, plant and equipment	22	80
Purchase of Mutual Funds, Bonds and Debentures	(2,451)	(68)
Proceeds from sale of investments	1,556	3,094
Fixed Deposits not considered as cash and cash equivalents		
-Placed	(81)	(81)
-Matured	0	1,830
Interest received	887	718
Net cash generated from /(used in) investing activities (B)	(1,573)	3,132
C. Cash flow from financing activities:		
Repayment of long-term borrowings	(165)	(165)
Proceeds from long-term borrowings	-	-
Proceeds from short-term borrowings (net of repayments)	24,838	15,246
Payment of principal of lease liabilities	(1,247)	(944)
Payment of interest of lease liabilities	(785)	(636)
Dividend paid	(4,145)	(4,144)
Finance cost paid	(1,236)	(915)
Net cash generated from /(used in) financing activities (C)	17,260	8,442
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(80)	18
Cash and cash equivalents at the beginning of the year	148	171
Cash and cash equivalents at the end of the year	68	189
Cash and cash equivalents include:		
Cash in hand	65	41
Cheques in hand	-	0
Balance with banks	3	148
Total cash and cash equivalents	68	189

