

SORIL Infra Resources Limited							(Rs. in Crores)
Statement of unaudited consolidated financial results for the quarter and six months ended 30 September 2021							
Particulars	3 months ended 30 September 2021	Preceding 3 months ended 30 June 2021	Corresponding 3 months ended 30 September 2020	Year to date figures for current period ended 30 September 2021	Year to date figures for previous period ended 30 September 2020	Previous year ended 31 March 2021	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>1 Income</b>							
(a) Revenue from operations	40.16	32.52	35.88	72.68	79.27	168.13	
(b) Other income	8.69	7.33	5.55	16.02	12.96	24.93	
<b>Total income</b>	<b>48.85</b>	<b>39.85</b>	<b>41.43</b>	<b>88.70</b>	<b>92.23</b>	<b>193.06</b>	
<b>2 Expenses</b>							
(a) Cost of material and services	26.57	20.15	20.22	46.72	33.05	88.76	
(b) Employee benefits expenses	8.43	8.04	8.22	16.47	17.32	33.66	
(c) Finance costs	1.94	2.29	2.65	4.23	6.67	11.76	
(d) Depreciation and amortisation expenses	5.30	5.34	6.03	10.64	12.34	23.02	
(e) Other expenses	4.91	2.94	3.20	7.85	5.05	12.14	
<b>Total expenses</b>	<b>47.15</b>	<b>38.76</b>	<b>40.32</b>	<b>85.91</b>	<b>74.43</b>	<b>169.34</b>	
<b>3 Profit before tax for the period/year (1-2)</b>	<b>1.70</b>	<b>1.09</b>	<b>1.11</b>	<b>2.79</b>	<b>17.80</b>	<b>23.72</b>	
<b>4 Tax expense</b>							
a) Current tax (including earlier periods/year)	0.86	0.82	0.58	1.68	1.48	2.41	
b) Deferred tax (credit)/charge	(0.14)	(0.26)	(0.50)	(0.40)	2.35	1.96	
<b>Total tax expense</b>	<b>0.72</b>	<b>0.56</b>	<b>0.08</b>	<b>1.28</b>	<b>3.83</b>	<b>4.37</b>	
<b>5 Net profit after tax for the period/year (3-4)</b>	<b>0.98</b>	<b>0.53</b>	<b>1.03</b>	<b>1.51</b>	<b>13.97</b>	<b>19.35</b>	
<b>6 Other comprehensive income</b>							
(a) Items that will not be reclassified to profit or loss	(0.03)	0.16	0.05	0.13	0.28	0.45	
(b) Income tax relating to items that will not be reclassified to profit or loss	0.01	(0.01)	-	-	(0.02)	(0.05)	
<b>Other comprehensive income</b>	<b>(0.02)</b>	<b>0.15</b>	<b>0.05</b>	<b>0.13</b>	<b>0.26</b>	<b>0.40</b>	
<b>7 Total comprehensive income for the period/year (5+6)</b>	<b>0.96</b>	<b>0.68</b>	<b>1.08</b>	<b>1.64</b>	<b>14.23</b>	<b>19.75</b>	
<b>8 Earnings per share (EPS) (Face value of Rs. 10 per equity share)</b>							
*(EPS for the quarter and period ended are not annualised)							
Basic (in Rs.)	0.31 *	0.17 *	0.33 *	0.48 *	4.43 *	6.14	
Diluted (in Rs.)	0.31 *	0.17 *	0.33 *	0.48 *	4.43 *	6.14	
<b>9 Paid-up equity share capital (Face value of Rs.10 per share)</b>	<b>31.50</b>	<b>31.50</b>	<b>31.50</b>	<b>31.50</b>	<b>31.50</b>	<b>31.50</b>	
<b>10 Share premium and other equity</b>						<b>229.42</b>	
<b>Notes to the consolidated financial results:</b>							
a) SORIL Infra Resources Limited ('SORIL', the Company' or 'the Holding Company') and its subsidiaries together referred to as 'the Group' in the following notes. The Holding Company conducts its operations along with its subsidiaries. The Consolidated Financial results are prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013.							
b) The unaudited consolidated financial results of the Group for the quarter and six months ended 30 September 2021 have been reviewed by the Audit Committee and approved by Board of Directors ('the Board') at its meeting held on 13 November 2021. These consolidated financial results have been subjected to a limited review by the Statutory Auditors of the Company.							
c) The management has made an assessment of the impact of COVID-19 on the Group's operations, financial performance and position as at end for the quarter and half year ended 30 September 2021 and has concluded that the impact is primarily on the operational aspects of the businesses and has considered the possible impact in preparing the financial results including the recoverable value of its assets and its liquidity position based on internal and external information upto the date of the approval of these financial results.							
d) Code on Social Security, 2020 ('Code') has been notified in the Official Gazette of India on September 29, 2020, which could impact the contributions of the Group towards certain employment benefits. Effective date from which changes are applicable is yet to be notified and the rules are yet to be framed. Impact, if any, of change will be assessed and accounted for in the period of notification of relevant provisions.							
e) <b>Segment Results</b>							
The Group's primary business segment is reflected based on principal business activities carried on by it. As per Indian Accounting Standard 108 as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, the Company operates in four reportable business segments i.e. Management and maintenance services, Equipment renting services, Financing & related activities and LED lighting and in one geographical segment i.e., within India.							
Particulars	3 months ended 30 September 2021	Preceding 3 months ended 30 June 2021	Corresponding 3 months ended 30 September 2020	Year to date figures for current period ended 30 September 2021	Year to date figures for previous period ended 30 September 2020	Previous year ended 31 March 2021	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>Segment revenue</b>							
Financing & related activities	2.51	3.45	4.75	5.96	23.36	33.28	
Management and maintenance services	7.08	8.54	8.24	15.62	16.76	37.96	
Equipment renting services	15.03	14.94	9.51	29.97	21.26	46.73	
LED lighting	15.54	5.59	13.38	21.13	17.89	50.16	
<b>Total</b>	<b>40.16</b>	<b>32.52</b>	<b>35.88</b>	<b>72.68</b>	<b>79.27</b>	<b>168.13</b>	
Less: Inter segment revenue	-	-	-	-	-	-	
<b>Income from operations</b>	<b>40.16</b>	<b>32.52</b>	<b>35.88</b>	<b>72.68</b>	<b>79.27</b>	<b>168.13</b>	
<b>Segment results</b>							
<b>Profit/(loss) before tax and interest</b>							
Financing & related activities	(0.41)	0.40	(0.41)	(0.01)	14.63	15.72	
Management and maintenance services	0.12	(1.58)	2.68	(1.46)	5.07	6.18	
Equipment renting services	0.27	1.91	(0.98)	2.18	(0.28)	0.32	
LED lighting	(3.75)	(4.63)	(3.40)	(8.38)	(7.58)	(12.11)	
<b>Total</b>	<b>(3.77)</b>	<b>(3.90)</b>	<b>(2.11)</b>	<b>(7.67)</b>	<b>11.84</b>	<b>10.11</b>	
(i) Less: Interest	(0.09)	0.14	0.05	0.05	2.45	2.84	
(ii) Add/(Less): Other unallocable Income/(expenditure), net off unallocable expenditure/(income)	5.38	5.13	3.27	10.51	8.41	16.45	
<b>Total profit before tax</b>	<b>1.70</b>	<b>1.09</b>	<b>1.11</b>	<b>2.79</b>	<b>17.80</b>	<b>23.72</b>	
<b>Segment assets</b>							
Financing & related activities	114.04	127.09	190.74	114.04	190.74	160.58	
Management and maintenance services	29.29	27.93	24.26	29.29	24.26	25.30	
Equipment renting services	183.26	193.90	202.48	183.26	202.48	196.15	
LED lighting	23.47	23.49	25.80	23.47	25.80	27.77	
Unallocated	319.67	300.79	241.46	319.67	241.46	278.49	
<b>Total segment assets</b>	<b>669.73</b>	<b>673.20</b>	<b>684.74</b>	<b>669.73</b>	<b>684.74</b>	<b>688.29</b>	
<b>Segment liabilities</b>							
Financing & related activities	58.21	56.44	68.41	58.21	68.41	67.39	
Management and maintenance services	21.23	19.45	16.51	21.23	16.51	18.12	
Equipment renting services	38.82	43.42	55.62	38.82	55.62	45.77	
LED lighting	19.77	23.27	20.43	19.77	20.43	27.18	
Unallocated	269.65	269.61	269.49	269.65	269.49	269.61	
<b>Total segment liabilities</b>	<b>407.68</b>	<b>412.19</b>	<b>430.46</b>	<b>407.68</b>	<b>430.46</b>	<b>428.07</b>	

Particulars	(Rs. in crores)	
	As at 30 September 2021 Unaudited	As at 31 March 2021 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	143.10	156.41
Goodwill on consolidation	0.70	0.70
Other intangible assets	3.14	3.91
Financial assets		
Loans	46.45	63.15
Other financial assets	5.05	6.89
Deferred tax assets (net)	0.36	0.36
Non-current tax assets (net)	4.60	4.39
Other non-current assets	0.07	0.09
	<b>203.47</b>	<b>235.90</b>
<b>Current assets</b>		
Inventories	8.96	10.25
Financial assets		
Investments	13.61	0.74
Trade receivables	79.78	82.33
Cash and cash equivalents	10.89	23.06
Other bank balances	1.22	1.02
Loans	337.26	319.41
Other financial assets	6.77	7.08
Other current assets	8.47	9.20
	<b>466.96</b>	<b>453.09</b>
<b>Total assets</b>	<b>670.43</b>	<b>688.99</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	31.50	31.50
Share premium and other equity	231.25	229.42
<b>Total equity</b>	<b>262.75</b>	<b>260.92</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	60.10	67.97
Lease liabilities	0.48	3.52
Provisions	3.73	3.52
Deferred tax liabilities (net)	1.72	2.11
	<b>66.03</b>	<b>77.12</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	279.80	282.11
Lease liabilities	0.18	0.39
Trade payables		
-total outstanding dues of micro enterprises and small enterprises	13.66	15.36
-total outstanding dues of creditors other than micro enterprises and small enterprises	15.59	21.05
Other financial liabilities	24.91	26.63
Other current liabilities	4.97	2.98
Provisions	0.05	0.04
Current tax liabilities (net)	2.49	2.39
	<b>341.65</b>	<b>350.95</b>
<b>Total liabilities</b>	<b>407.68</b>	<b>428.07</b>
<b>Total equity and liabilities</b>	<b>670.43</b>	<b>688.99</b>

Particulars	(Rs. in crores)	
	For the period ended 30 September 2021 Unaudited	For the period ended 30 September 2020 Unaudited
<b>g) Statement of cash flow for the period ended 30 September 2021 (Consolidated - Unaudited):</b>		
<b>Cash flow from operating activities:</b>		
<b>Profit before tax</b>	<b>2.79</b>	<b>17.80</b>
Adjustments for statement of Profit and Loss items:		
Depreciation and amortization of PPE and other intangible assets	10.64	12.34
Finance costs	4.23	6.56
Interest income	(13.87)	(10.71)
Interest income from financing and related activities	(7.60)	(13.14)
Net gain on derecognition on assigned loans	1.91	(8.68)
Net gain on sale of units of mutual fund(s)	(0.19)	(0.28)
Liabilities no longer required written back	(0.24)	(0.85)
Unrealised foreign exchange loss	-	0.01
Income on lease modification	(0.50)	-
Profit/(Loss) on disposal of PPE, (net)	(0.52)	0.09
Share based payment expenses	0.19	0.42
Provision for warranties of LED lighting	0.06	0.05
Provision for employee benefits	0.42	0.59
Revaluation of non financial assets	(0.02)	-
Provision for impairment on financial assets	3.37	0.94
<b>Operating profit before working capital changes and other adjustments:</b>	<b>0.67</b>	<b>5.14</b>
<b>Working capital changes and other adjustments:</b>		
Trade receivables	(0.15)	(5.21)
Other financial assets	0.13	0.16
Other assets	0.25	1.50
Loans (Financing and related activities)	44.34	53.77
Inventories	1.28	4.18
Trade payables	(7.23)	0.65
Other financial liabilities	1.25	6.57
Other liabilities and provisions	1.62	(0.56)
<b>Cash generated from operating activities</b>	<b>42.16</b>	<b>66.20</b>
Interest received from Financing and related activities	8.23	14.99
Interest paid on borrowings from Financing and related activities	(5.25)	-
Income taxes refund/(paid), (net)	(1.58)	5.95
<b>Net cash flow from operating activities</b>	<b>A</b>	<b>43.56</b>
<b>Cash flow from investing activities:</b>		
Payment for purchase of PPE and Other intangible assets (including capital advances)	(1.13)	(1.54)
Proceeds from sale of PPE	2.88	0.62
Loan (given)/received back to/from fellow subsidiaries and others (net)	(34.50)	(102.78)
Interest received	1.64	0.04
(Purchase)/redemption of investments (net)	(12.87)	(15.91)
Income from investments	0.19	0.28
Movement in fixed deposits (net)	(0.02)	-
<b>Net cash flow used in investing activities</b>	<b>B</b>	<b>(43.81)</b>
<b>Cash flow from financing activities:</b>		
Proceeds from Non-convertible debentures	-	49.43
Borrowing/(repayment) of loans( net)	(10.28)	(5.43)
Payments of lease liabilities	(0.20)	(1.63)
Interest paid	(1.44)	(4.66)
<b>Net cash flow (used in)/from financing activities</b>	<b>C</b>	<b>(11.92)</b>
<b>Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>D</b>	<b>(12.17)</b>
Cash and cash equivalents at the beginning of the period	<b>E</b>	<b>23.06</b>
<b>Cash and cash equivalents at the end of the period (D+E)</b>	<b>10.89</b>	<b>14.26</b>
<b>Component of Cash and cash equivalents</b>		
(a) Cash on hand	0.07	0.22
(b) Balances with banks- in current accounts	10.82	14.04
<b>Total Cash and cash equivalents</b>	<b>10.89</b>	<b>14.26</b>
h) Previous periods/year figures have been regrouped/ reclassified, where ever necessary, to correspond with current periods/year classification.		

SORIL Infra Resources Limited							(Rs. in Crores)
Statement of unaudited standalone financial results for the quarter and six months ended 30 September 2021							
Particulars	3 months ended 30 September 2021	Preceding 3 months ended 30 June 2021	Corresponding 3 months ended 30 September 2020	Year to date figures for current period ended 30 September 2021	Year to date figures for previous period ended 30 September 2020	Previous year ended 31 March 2021	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>1 Income</b>							
(a) Revenue from operations	37.65	29.07	31.13	66.72	55.91	134.85	
(b) Other income	7.91	6.49	5.27	14.40	14.19	25.93	
<b>Total income</b>	<b>45.56</b>	<b>35.56</b>	<b>36.40</b>	<b>81.12</b>	<b>70.10</b>	<b>160.78</b>	
<b>2 Expenses</b>							
(a) Cost of material and services	26.57	20.15	20.22	46.72	33.05	88.77	
(b) Employee benefits expenses	7.33	7.00	5.75	14.33	12.06	24.60	
(c) Finance costs	2.83	2.50	1.54	5.33	5.56	9.10	
(d) Depreciation and amortisation expenses	4.92	4.92	5.17	9.84	10.98	21.00	
(e) Other expenses	4.32	2.13	2.55	6.45	4.05	9.74	
<b>Total expenses</b>	<b>45.97</b>	<b>36.70</b>	<b>35.23</b>	<b>82.67</b>	<b>65.70</b>	<b>153.21</b>	
<b>3 (Loss)/Profit before tax for the period/year (1-2)</b>	<b>(0.41)</b>	<b>(1.14)</b>	<b>1.17</b>	<b>(1.55)</b>	<b>4.40</b>	<b>7.57</b>	
<b>4 Tax expense</b>							
a) Current tax (including earlier periods/year)	-	-	-	-	0.36	-	
b) Deferred tax	-	-	-	-	-	-	
<b>Total tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.36</b>	<b>-</b>	
<b>5 Net (loss)/profit after tax for the period/year (3-4)</b>	<b>(0.41)</b>	<b>(1.14)</b>	<b>1.17</b>	<b>(1.55)</b>	<b>4.04</b>	<b>7.57</b>	
<b>6 Other comprehensive income</b>							
(a) Items that will not be reclassified to profit or loss	(0.01)	0.13	0.04	0.12	0.20	0.25	
(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	
<b>Other comprehensive income</b>	<b>(0.01)</b>	<b>0.13</b>	<b>0.04</b>	<b>0.12</b>	<b>0.20</b>	<b>0.25</b>	
<b>7 Total comprehensive income for the period/year (5+6)</b>	<b>(0.42)</b>	<b>(1.01)</b>	<b>1.21</b>	<b>(1.43)</b>	<b>4.24</b>	<b>7.82</b>	
<b>8 Earnings per share (EPS) (Face value of Rs. 10 per equity share)</b>							
*(EPS for the quarter and period ended are not annualised)							
Basic (in Rs.)	(0.13)*	(0.36)*	0.37 *	(0.49)*	1.28 *	2.40	
Diluted (in Rs.)	(0.13)*	(0.36)*	0.37 *	(0.49)*	1.28 *	2.40	
<b>9 Paid-up equity share capital (Face value of Rs.10 per share)</b>	<b>31.50</b>	<b>31.50</b>	<b>31.50</b>	<b>31.50</b>	<b>31.50</b>	<b>31.50</b>	
<b>10 Share premium and other equity</b>						<b>203.94</b>	
<b>Notes to the standalone financial results:</b>							
a) The unaudited standalone financial results of SORIL Infra Resources Limited ('SORIL', 'the Company') are prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013.							
b) The unaudited standalone financial results of the Company for the quarter and six months ended 30 September 2021 have been reviewed by the Audit Committee and approved by the Board of Directors ('the Board') at its meeting held on 13 November 2021. These standalone financial results have been subjected to a limited review by the Statutory Auditors of the Company.							
c) The management has made an assessment of the Impact of COVID- 19 on the Company's operations, financial performance and position as at end for the quarter and half year ended 30 September 2021 and has concluded that the impact is primarily on the operational aspects of the businesses and has considered the possible impact in preparing the financial results including the recoverable value of its assets and its liquidity position based on internal and external information upto the date of the approval of these financial results.							
d) Code on Social Security, 2020 ('Code') has been notified in the Official Gazette of India on September 29, 2020, which could impact the contributions of the Company towards certain employment benefits. Effective date from which changes are applicable is yet to be notified and the rules are yet to be framed. Impact, if any, of change will be assessed and accounted for in the period of notification of relevant provisions.							
e) <b>Segment Results</b>							
The Company's primary business segment is reflected based on principal business activities carried on by it. As per Indian Accounting Standard 108 as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, the Company operates in three reportable business segments i.e. Management and maintenance services, Equipment renting services and LED lighting and in one geographical segment i.e., within India.							
Particulars	3 months ended 30 September 2021	Preceding 3 months ended 30 June 2021	Corresponding 3 months ended 30 September 2020	Year to date figures for current period ended 30 September 2021	Year to date figures for previous period ended 30 September 2020	Previous year ended 31 March 2021	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>Segment revenue</b>							
Management and maintenance services	7.08	8.54	8.24	15.62	16.76	37.96	
Equipment renting services	15.03	14.94	9.51	29.97	21.26	46.73	
LED lighting	15.54	5.59	13.38	21.13	17.89	50.16	
<b>Total</b>	<b>37.65</b>	<b>29.07</b>	<b>31.13</b>	<b>66.72</b>	<b>55.91</b>	<b>134.85</b>	
Less: Inter segment revenue	-	-	-	-	-	-	
<b>Income from operations</b>	<b>37.65</b>	<b>29.07</b>	<b>31.13</b>	<b>66.72</b>	<b>55.91</b>	<b>134.85</b>	
<b>Segment results</b>							
<b>Profit/(loss) before tax and interest</b>							
Management and maintenance services	0.12	(1.58)	2.68	(1.46)	5.07	6.18	
Equipment renting services	0.27	1.91	(0.99)	2.19	(0.28)	0.32	
LED lighting	(3.75)	(4.63)	(3.40)	(8.38)	(7.58)	(12.11)	
<b>Total</b>	<b>(3.36)</b>	<b>(4.30)</b>	<b>(1.70)</b>	<b>(7.66)</b>	<b>(2.79)</b>	<b>(6.61)</b>	
(i) Less: Interest	2.18	1.71	0.40	3.89	3.02	5.09	
(ii) Add/(Less): Other unallocable Income/(expenditure), net off unallocable expenditure/(income)	5.13	4.87	3.27	10.00	10.21	18.27	
<b>Total (loss)/profit before tax</b>	<b>(0.41)</b>	<b>(1.14)</b>	<b>1.17</b>	<b>(1.55)</b>	<b>4.40</b>	<b>7.57</b>	
<b>Segment assets</b>							
Management and maintenance services	29.29	27.93	24.26	29.29	24.26	25.30	
Equipment renting services	183.26	193.90	202.48	183.26	202.48	196.15	
LED lighting	23.47	23.49	25.80	23.47	25.80	27.77	
Unallocated	430.30	411.68	360.30	430.30	360.30	389.40	
<b>Total segment assets</b>	<b>666.32</b>	<b>657.00</b>	<b>612.84</b>	<b>666.32</b>	<b>612.84</b>	<b>638.62</b>	
<b>Segment liabilities</b>							
Management and maintenance services	21.23	19.45	16.51	21.23	16.51	18.12	
Equipment renting services	38.82	43.42	55.62	38.82	55.62	45.77	
LED lighting	19.77	23.27	20.43	19.77	20.43	27.18	
Unallocated	352.30	336.34	288.84	352.30	288.84	312.11	
<b>Total segment liabilities</b>	<b>432.12</b>	<b>422.48</b>	<b>381.40</b>	<b>432.12</b>	<b>381.40</b>	<b>403.18</b>	

Particulars	(Rs. in crores)	
	As at	As at
	30 September 2021	31 March 2021
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	141.73	151.73
Other intangible assets	0.55	0.63
Financial assets		
Investments	119.39	119.39
Other financial assets	0.14	0.33
Deferred tax assets (net)	0.36	0.36
Non-current tax assets (net)	3.89	2.74
	<b>266.06</b>	<b>275.18</b>
<b>Current assets</b>		
Inventories	8.96	10.25
Financial assets		
Investments	0.03	0.74
Trade receivables	79.73	82.28
Cash and cash equivalents	5.12	9.44
Other bank balances	1.22	1.02
Loans	293.79	247.55
Other financial assets	3.79	4.05
Other current assets	7.62	8.11
	<b>400.26</b>	<b>363.44</b>
<b>Total assets</b>	<b>666.32</b>	<b>638.62</b>
Equity		
Equity share capital	31.50	31.50
Share premium and other equity	202.70	203.94
<b>Total equity</b>	<b>234.20</b>	<b>235.44</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	10.45	18.41
Lease liabilities	0.49	0.38
Provisions	3.30	3.18
	<b>14.24</b>	<b>21.97</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	362.58	324.85
Lease liabilities	0.18	0.13
Trade payables		
-total outstanding dues of micro enterprises and small enterprises	13.66	15.36
-total outstanding dues of creditors other than micro enterprises and small enterprises	15.55	20.88
Other financial liabilities	21.25	17.10
Other current liabilities	4.62	2.86
Provisions	0.04	0.03
	<b>417.88</b>	<b>381.21</b>
<b>Total liabilities</b>	<b>432.12</b>	<b>403.18</b>
<b>Total equity and liabilities</b>	<b>666.32</b>	<b>638.62</b>

Particulars	(Rs. in crores)	
	For the period ended 30 September 2021 Unaudited	For the period ended 30 September 2020 Unaudited
<b>Cash flow from operating activities:</b>		
<b>(Loss)/Profit before tax</b>	(1.55)	4.40
Adjustments for statement of Profit and Loss items:		
Depreciation and amortization of PPE and Other intangible assets	9.84	10.98
Finance costs	5.33	5.47
Interest income	(13.37)	(12.49)
Net gain on sale of units of mutual fund(s)	(0.05)	(0.06)
Liabilities no longer required written back	(0.01)	(0.81)
Unrealised foreign exchange gain	-	0.01
Profit on disposal of PPE	(0.68)	(0.25)
Provision for impairment on financial assets	2.70	1.21
Provision for warranties of LED lighting	0.06	0.05
Provision for employee benefits	0.31	0.42
Share based payment expenses	0.19	0.42
<b>Operating profit before working capital changes and other adjustments:</b>	<b>2.77</b>	<b>9.35</b>
<b>Working capital changes and other adjustments:</b>		
Trade receivables	(0.14)	(5.14)
Other financial assets	0.20	(0.06)
Other assets	-	1.48
Inventories	1.28	4.18
Trade payables	(7.11)	0.98
Other financial liabilities	4.22	1.47
Other liabilities and provisions	1.64	(0.17)
<b>Cash generated from operating activities</b>	<b>2.86</b>	<b>12.09</b>
Income taxes refund/(paid), (net)	(1.16)	9.41
<b>Net cash flow from operating activities</b>	<b>A</b>	<b>1.70</b>
<b>Net cash flow from operating activities</b>		<b>21.50</b>
<b>Cash flow from investing activities:</b>		
Payment for purchase of PPE and other intangible assets (including capital advances)	(1.13)	-
Proceeds from sale of PPE	2.86	0.55
Loan (given)/received back to/from subsidiaries and others (net)	(34.50)	(17.68)
Interest received	1.64	0.04
Redemption/ (purchase) of investments (net)	0.70	0.02
Income from investments	0.05	0.06
Movement in fixed deposits (net)	(0.02)	-
<b>Net cash flow used in investing activities</b>	<b>B</b>	<b>(17.01)</b>
<b>Net cash flow used in investing activities</b>		<b>(30.40)</b>
<b>Cash flow from financing activities:</b>		
Borrowing/(repayment) of loans( net)	(10.28)	(5.44)
Loan taken/(repaid) from/to subsidiary and others (net)	40.05	9.79
Payments of lease liabilities	(0.11)	(1.33)
Interest paid	(5.28)	(4.79)
<b>Net cash flow from /used in financing activities</b>	<b>C</b>	<b>(1.77)</b>
<b>Net cash flow from /used in financing activities</b>		<b>24.38</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>D</b>	<b>(4.32)</b>
Cash and cash equivalents at the beginning of the period	<b>E</b>	<b>9.44</b>
<b>Cash and cash equivalents at the end of the period (D+E)</b>		<b>5.12</b>
<b>Cash and cash equivalents at the end of the period (D+E)</b>		<b>7.35</b>
<b>Component of Cash and cash equivalents</b>		
(a) Cash on hand	0.07	0.22
(b) Balances with banks- in current accounts	5.05	7.13
<b>Total Cash and cash equivalents</b>		<b>5.12</b>
		<b>7.35</b>
h) Previous periods/year figures have been regrouped/ reclassified, where ever necessary, to correspond with current periods/year classification.		
Registered Office: Plot No. 448-451, Udog Vihar, Phase-V, Gurugram - 122016 Corporate Identity Number (CIN):L52190HR2005PLC077960	For and on behalf of the Board of Directors	
Place: Gurugram Date: 13 November 2021	Anil Malhan Executive Director	