

**CCL Products (India) Limited**  
Registered Office : Duggirala, Guntur District, Andhra Pradesh - 522 330  
(CIN: L15110AP1961PLC000874)

Rs.in Lakhs

**Standalone financial results for the quarter and half-year ended September 30, 2024**

S 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
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
<b>1</b>	<b>Income</b>						
	a) Revenue from Operations	43,690.32	43,159.80	35,195.44	86,850.12	72,397.93	1,45,616.98
	<b>Total Revenue from operations</b>	<b>43,690.32</b>	<b>43,159.80</b>	<b>35,195.44</b>	<b>86,850.12</b>	<b>72,397.93</b>	<b>1,45,616.98</b>
	b) Other Income	156.59	251.31	65.37	407.90	94.84	559.78
	<b>Total Income</b>	<b>43,846.91</b>	<b>43,411.11</b>	<b>35,260.81</b>	<b>87,258.02</b>	<b>72,492.77</b>	<b>1,46,176.76</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of materials Consumed	24,731.66	22,513.99	18,901.50	47,245.65	36,590.59	78,724.83
	b) Changes in inventories	298.29	2,001.42	(330.39)	2,299.71	1,736.57	(3,527.73)
	c) Employee benefits expense	2,681.79	2,534.36	2,352.74	5,216.15	4,674.85	10,078.99
	d) Finance Costs	1,763.45	1,387.82	1,010.95	3,151.27	1,996.09	4,518.20
	e) Depreciation	1,225.22	1,204.63	1,111.18	2,429.85	2,182.52	5,181.32
	f) Other Expenses	9,071.37	9,573.84	8,268.89	18,645.21	17,699.37	39,184.06
	<b>Total Expenses (a to f)</b>	<b>39,771.79</b>	<b>39,216.07</b>	<b>31,314.86</b>	<b>78,987.85</b>	<b>64,879.99</b>	<b>1,34,159.67</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>4,075.12</b>	<b>4,195.04</b>	<b>3,945.95</b>	<b>8,270.17</b>	<b>7,612.77</b>	<b>12,017.09</b>
<b>4</b>	<b>Tax expenses</b>						
	- Income Tax	936.08	1,360.73	681.06	2,296.81	1,327.70	2,093.86
	- Deferred Tax	376.56	320.11	148.79	696.67	375.51	392.62
<b>5</b>	<b>Net Profit for the period (3-4)</b>	<b>2,762.48</b>	<b>2,514.20</b>	<b>3,116.10</b>	<b>5,276.69</b>	<b>5,909.56</b>	<b>9,530.62</b>
<b>6</b>	<b>Other comprehensive income</b>						
	a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(105.57)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	36.89
	b) (i) Items that will be reclassified to profit or loss	-	-	(15.44)	-	(25.78)	(25.78)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	5.40	-	9.01	9.01
	<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>(10.04)</b>	<b>-</b>	<b>(16.77)</b>	<b>(85.45)</b>
<b>7</b>	<b>Total Comprehensive income (5 +6)</b>	<b>2,762.48</b>	<b>2,514.20</b>	<b>3,106.06</b>	<b>5,276.69</b>	<b>5,892.79</b>	<b>9,445.16</b>
<b>8</b>	<b>Paid-up Equity Share Capital</b> (Rs.2/- per Equity Share)	2,663.34	2,663.03	2,660.56	2,663.34	2,660.56	2,660.56
<b>9</b>	<b>Other Equity</b>						1,08,756.98
<b>10</b>	<b>Earnings per share</b> (Face Value of Rs.2/- each) ;						
	(a) Basic	2.07	1.89	2.34	3.96	4.44	7.16
	(b) Diluted	2.07	1.88	2.34	3.96	4.44	7.15

**Standalone results notes:**

- 1 The above statement of unaudited standalone financial results of CCL Products (India) Limited ("the Company"), which have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on November 05, 2024. The Statutory Auditors have carried out a limited review on the unaudited standalone financial results and issued an unmodified report thereon.
- 2 The Standalone operations of the Company relates to one reportable segment and hence segmental reporting as per Ind AS 108 is not applicable.
- 3 The Standalone Financial results are reviewed by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 4 The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable.
- 5 The results for the Quarter ended September 30, 2024 are also available on Bombay Stock Exchange website, the National Stock Exchange website and on the Company's website.

**By and on behalf of the Board**

**Sd/-**

**Challa Rajendra Prasad**

**Executive Chairman**

Place : Hyderabad

Date : 05.11.2024

**CCL Products (India) Limited**  
**Registered Office : Duggirala, Guntur District, Andhra Pradesh - 522 330**  
**(CIN: L15110AP1961PLC000874)**

Rs.in Lakhs

**Consolidated financial results for the quarter and half-year ended September 30, 2024**

S 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
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
<b>1</b>	<b>Income</b>						
	a) Revenue from Operations	73,819.77	77,329.36	60,756.72	1,51,149.13	1,26,250.16	2,65,370.08
	<b>Total Revenue from operations</b>	<b>73,819.77</b>	<b>77,329.36</b>	<b>60,756.72</b>	<b>1,51,149.13</b>	<b>1,26,250.16</b>	<b>2,65,370.08</b>
	b) Other Income	54.39	133.38	73.05	187.77	107.58	631.59
	<b>Total Income</b>	<b>73,874.16</b>	<b>77,462.74</b>	<b>60,829.77</b>	<b>1,51,336.90</b>	<b>1,26,357.74</b>	<b>2,66,001.66</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of materials Consumed	48,941.31	50,146.92	35,768.01	99,088.23	73,615.32	1,62,936.55
	b) Changes in inventories	(4,482.98)	(2,255.57)	(504.02)	(6,738.55)	1,094.55	(7,732.80)
	c) Employee benefits expense	4,030.95	3,838.05	3,188.66	7,869.00	6,345.68	14,559.78
	d) Finance Costs	2,661.31	2,142.37	1,836.13	4,803.68	3,322.57	7,771.34
	e) Depreciation	2,369.66	2,301.56	2,257.85	4,671.22	4,496.28	9,767.20
	f) Other Expenses	11,623.15	12,571.03	11,313.12	24,194.18	23,570.82	51,075.83
	<b>Total Expenses (a to f)</b>	<b>65,143.39</b>	<b>68,744.36</b>	<b>53,859.75</b>	<b>1,33,887.75</b>	<b>1,12,445.22</b>	<b>2,38,377.90</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>8,730.77</b>	<b>8,718.38</b>	<b>6,970.02</b>	<b>17,449.15</b>	<b>13,912.52</b>	<b>27,623.77</b>
<b>4</b>	<b>Tax expenses</b>						
	- Income Tax	957.95	1,224.82	697.75	2,182.77	1,353.02	2,290.39
	- Deferred Tax	377.43	346.55	186.41	723.98	402.49	325.60
<b>5</b>	<b>Net Profit for the period (3-4)</b>	<b>7,395.39</b>	<b>7,147.02</b>	<b>6,085.86</b>	<b>14,542.40</b>	<b>12,157.01</b>	<b>25,007.77</b>
<b>6</b>	<b>Other comprehensive income</b>						
	a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(105.57)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	36.89
	b) (i) Items that will be reclassified to profit or loss	2,349.84	(1,070.27)	157.16	1,279.57	(467.57)	(1,402.75)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	5.40	-	9.01	9.01
	<b>Total other comprehensive income</b>	<b>2,349.84</b>	<b>(1,070.27)</b>	<b>162.56</b>	<b>1,279.57</b>	<b>(458.56)</b>	<b>(1,462.43)</b>
<b>7</b>	<b>Total Comprehensive income (5 +6)</b>	<b>9,745.23</b>	<b>6,076.75</b>	<b>6,248.42</b>	<b>15,821.97</b>	<b>11,698.45</b>	<b>23,545.35</b>
<b>8</b>	<b>Paid-up Equity Share Capital</b> (Rs.2/- per Equity Share)	2,663.34	2,663.03	2,660.56	2,663.34	2,660.56	2,660.56
<b>9</b>	<b>Other Equity</b>						<b>1,64,720.68</b>
	<b>Net profit for the year</b>	<b>7,395.39</b>	<b>7,147.02</b>	<b>6,085.86</b>	<b>14,542.40</b>	<b>12,157.01</b>	<b>25,007.77</b>
	<b>Attributable to:</b>						
	Owners of the company	7,395.39	7,147.02	6,085.86	14,542.40	12,157.01	25,007.77
	Non-controlling interest	-	-	-	-	-	-
	<b>Other comprehensive income for the year</b>	<b>2,349.84</b>	<b>(1,070.27)</b>	<b>162.56</b>	<b>1,279.57</b>	<b>(458.56)</b>	<b>(1,462.43)</b>
	<b>Attributable to:</b>						
	Owners of the company	2,349.84	(1,070.27)	162.56	1,279.57	(458.56)	(1,462.43)
	Non-controlling interest	-	-	-	-	-	-
	<b>Total comprehensive income for the year</b>	<b>9,745.23</b>	<b>6,076.75</b>	<b>6,248.42</b>	<b>15,821.97</b>	<b>11,698.45</b>	<b>23,545.35</b>
	<b>Attributable to:</b>						
	Owners of the company	9,745.23	6,076.75	6,248.42	15,821.97	11,698.45	23,545.35
	Non-controlling interest	-	-	-	-	-	-
<b>10</b>	<b>Earnings per share</b> (Face Value of Rs.2/- each) ;						
	(a) Basic	5.55	5.37	4.57	10.92	9.14	18.80
	(b) Diluted	5.54	5.36	4.57	10.90	9.14	18.76

**Consolidated results notes:**

- 1 The above statement of unaudited Consolidated financial results of CCL Products (India) Limited ("the Company"), which have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on November 05, 2024. The Statutory Auditors have carried out a limited review on the unaudited consolidated financial results and issued an unmodified report thereon.
- 2 The Consolidated operations of the Group relates to one reportable segment and hence segmental reporting as per Ind AS 108 is not applicable.
- 3 The Consolidated Financial results are reviewed by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and financials of M/s.Ngon Coffee Company Limited, material overseas Subsidiary of the Company were reviewed by M/s.NSVR & Associates LLP.
- 4 The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable.
- 5 The results for the Quarter ended September 30, 2024 are also available on Bombay Stock Exchange website, the National Stock Exchange website and on the Company's website.

**By and on behalf of the Board**

Place : Hyderabad

Date : 05.11.2024

**Sd/-  
Challa Rajendra Prasad  
Executive Chairman**

**CCL Products (India) Limited**  
**Registered Office : Duggirala, Guntur District, Andhra Pradesh - 522 330**  
**(CIN: L15110AP1961PLC000874)**  
**Standalone Balance sheet**

Rs.in Lakhs

S No	Particulars	Standalone	
		As at 30 September 2024	As at 31 March 2024
		Un audited	Audited
<b>I.</b>	<b>ASSETS</b>		
	<b>Non-current assets</b>		
(a)	Property plant and equipment	85,292.38	85,890.62
(b)	Capital work in progress	3,979.25	1,392.64
(c)	Right of use assets	104.02	128.47
(d)	Intangible assets	0.82	0.82
(e)	Financial assets		
	(i) Investments	23,714.37	23,714.36
	(ii) Other financial assets	965.68	1,055.29
(f)	Other non current assets	3,123.97	3,070.24
	<b>Total non-current assets</b>	<b>1,17,180.49</b>	<b>1,15,252.45</b>
	<b>Current assets</b>		
(a)	Inventories	47,698.67	45,963.23
(b)	Financial assets		
	(i) Trade receivables	33,679.74	30,645.44
	(ii) Cash and cash equivalent	5,024.69	3,271.39
	(iii) Other bank balances	72.28	72.28
	(iv) Other financial assets	9,047.49	898.83
(c)	Other current assets	9,780.71	7,689.76
	<b>Total current assets</b>	<b>1,05,303.58</b>	<b>88,540.92</b>
	<b>TOTAL ASSETS</b>	<b>2,22,484.07</b>	<b>2,03,793.37</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
(a)	Equity Share Capital	2,660.56	2,660.56
(b)	Other Equity	1,11,382.32	1,08,756.98
	<b>Total Equity</b>	<b>1,14,042.88</b>	<b>1,11,417.54</b>
	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
(a)	Financial Liabilities		
	(i) Borrowings	11,733.48	4,709.63
	(ii) Lease Liabilities	76.70	101.16
	(iii) Other Financial Liabilities	-	-
(b)	Provisions	142.61	329.48
(c)	Deferred tax liabilities (net)	6,995.91	6,329.93
	<b>Total non-current liabilities</b>	<b>18,948.70</b>	<b>11,470.20</b>
	<b>Current liabilities</b>		
(a)	Financial Liabilities		
	(i) Borrowings	78,223.00	73,485.06
	(ii) Lease Liabilities	48.90	48.90
	(iii) Trade payables		
	(a) Total outstanding dues of Micro Enterprises and Small Enterprises	881.38	1,280.66
	(b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	4,009.21	3,199.35
	(iv) Other financial liabilities	3,804.46	1,545.66
(b)	Provisions	921.60	541.91
(c)	Other current liabilities	1,603.94	804.10
	<b>Total current liabilities</b>	<b>89,492.49</b>	<b>80,905.64</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,22,484.07</b>	<b>2,03,793.37</b>

**CCL Products (India) Limited**  
**Registered Office : Duggirala, Guntur District, Andhra Pradesh - 522 330**  
**(CIN: L15110AP1961PLC000874)**  
**Consolidated Balance sheet**

Rs.in Lakhs

S No	Particulars	Consolidated	
		As at 30 September 2024	As at 31 March 2024
		Un audited	Audited
<b>I.</b>	<b>ASSETS</b>		
	<b>Non-current assets</b>		
(a)	Property plant and equipment	1,23,158.64	1,25,023.63
(b)	Capital work in progress	72,753.70	50,105.17
(c)	Right of use assets	104.02	128.47
(d)	Intangible assets	0.82	0.82
(e)	Financial assets		
	(i) Investments	0.10	0.10
	(ii) Other financial assets	4,797.77	1,155.43
(f)	Other non current assets	3,123.97	3,070.24
	<b>Total non-current assets</b>	<b>2,03,939.02</b>	<b>1,79,483.87</b>
	<b>Current assets</b>		
(a)	Inventories	1,00,237.84	78,842.12
(b)	Financial assets		
	(i) Trade receivables	42,303.42	49,680.69
	(ii) Cash and cash equivalent	14,542.55	16,908.52
	(iii) Other bank balances	72.28	72.28
	(iv) Other financial assets	108.59	449.06
(c)	Other current assets	41,090.85	28,154.68
	<b>Total current assets</b>	<b>1,98,355.54</b>	<b>1,74,107.34</b>
	<b>TOTAL ASSETS</b>	<b>4,02,294.56</b>	<b>3,53,591.20</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
(a)	Equity Share Capital	2,660.56	2,660.56
(b)	Other Equity	1,78,115.42	1,64,720.68
	<b>Total Equity</b>	<b>1,80,775.98</b>	<b>1,67,381.24</b>
	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
(a)	Financial Liabilities		
	(i) Borrowings	65,379.76	51,862.57
	(ii) Lease Liabilities	76.70	101.16
	(iii) Other Financial Liabilities	-	-
(b)	Provisions	142.61	329.48
(c)	Deferred tax liabilities (net)	6,877.55	6,195.93
	<b>Total non-current liabilities</b>	<b>72,476.63</b>	<b>58,489.15</b>
	<b>Current liabilities</b>		
(a)	Financial Liabilities		
	(i) Borrowings	1,31,987.78	1,10,221.37
	(ii) Lease Liabilities	48.90	48.90
	(iii) Trade payables		
	(a) Total outstanding dues of Micro Enterprises and Small Enterprises	881.38	1,280.66
	(b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	6,202.77	8,692.74
	(iv) Other financial liabilities	6,110.55	4,113.74
(b)	Provisions	921.60	541.91
(c)	Other current liabilities	2,888.98	2,821.49
	<b>Total current liabilities</b>	<b>1,49,041.96</b>	<b>1,27,720.81</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,02,294.56</b>	<b>3,53,591.198</b>

<b>CCL Products (India) Limited</b>		
<b>Registered Office : Duggirala, Guntur District, Andhra Pradesh - 522 330</b>		
<b>(CIN: L15110AP1961PLC000874)</b>		
<b>Rs.in Lakhs</b>		
<b>STANDALONE STATEMENT OF CASH FLOWS</b>		
<b>Particulars</b>	<b>For the period ended 30 September 2024</b>	<b>For the year ended 31 March 2024</b>
<b>Cash Flows from Operating Activities</b>		
<b>Net profit before tax</b>	<b>8270.18</b>	<b>12017.09</b>
<b>Adjustments for :</b>		
Depreciation and amortization expenses	2429.85	5181.32
Provision for allowance for expected credit loss	88.02	488.87
Interest Income	(258.65)	(49.64)
Finance cost	3151.27	4518.20
Foreign Exchange loss/(gain)	(1448.41)	(1933.94)
Share based payments	19.20	612.01
<b>Operating profit before working capital changes</b>	<b>12251.48</b>	<b>20833.92</b>
<b>Changes in operating assets and liabilities:</b>		
(Increase)/Decrease in Trade Receivables	(1673.91)	(11747.84)
(Increase)/Decrease in Other financial assets	(9100.97)	2210.90
(Increase)/Decrease in Inventories	(1735.44)	(3061.53)
(Increase)/Decrease in Other Current Assets	(2090.95)	373.01
(Increase)/Decrease in Other Non Current Assets	(53.73)	(103.61)
Increase/(Decrease) in Trade Payables	410.58	(329.46)
Increase/(Decrease) in Other financial liabilities	1635.29	(305.18)
Increase/(Decrease) in Provisions	25.76	-
Increase/(Decrease) in Other Current liabilities and provisions	107.71	1283.19
<b>Changes in Working Capital</b>	<b>(12475.66)</b>	<b>(11680.52)</b>
<b>Cash generated from operations</b>	<b>(224.18)</b>	<b>9153.39</b>
Income Taxes Paid	(1225.00)	(2900.00)
<b>Net Cash from operating activities</b>	<b>(1449.18)</b>	<b>6253.39</b>
<b>Cash flows from Investing Activities</b>		
Purchase of Property, plant and equipment (Including CWIP) and Adv for Capital Goods	(2971.66)	(7569.96)
Purchase of investments	(0.01)	(8003.59)
Interest income	258.65	49.64
Movement in other bank balances	0.00	(83.35)
<b>Net Cash From/ (Used In) Investing Activities</b>	<b>(2713.02)</b>	<b>(15607.26)</b>
<b>Cash flows from Financing Activities</b>		
Proceeds from non current borrowings	7023.85	4610.41
Proceeds from current borrowings	4737.94	24147.95
Repayment of current borrowings	-	(7856.78)
Repayment of principle lease liabilities	(24.46)	(200.37)
Finance cost	(3151.27)	(4518.20)
Dividend paid	(2670.56)	(6651.40)
<b>Net Cash From/ (Used In) Financing Activities</b>	<b>5915.49</b>	<b>9531.62</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>1753.29</b>	<b>177.74</b>
Cash and Cash equivalents at the beginning of the year	3271.40	3093.65
<b>Cash and Cash equivalents at the ending of the year</b>	<b>5024.69</b>	<b>3271.39</b>

**Cash and Cash Equivalents include the following for Cash flow purpose**

<b>Particulars</b>	<b>For the period ended 30 September 2024</b>	<b>For the year ended 31 March 2024</b>
<b>Cash and Cash Equivalents/ Bank Balances</b>	<b>5096.97</b>	<b>3343.67</b>
Less: Other bank balances (Restricted use)	72.28	72.28
<b>Cash and Cash Equivalents/ Bank Balances</b>	<b>5024.69</b>	<b>3271.39</b>

<b>CCL Products (India) Limited</b>		
<b>Registered Office : Duggirala, Guntur District, Andhra Pradesh - 522 330</b>		
<b>(CIN: L15110AP1961PLC000874)</b>		
<b>Rs.in Lakhs</b>		
<b>CONSOLIDATED STATEMENT OF CASH FLOWS</b>		
<b>Particulars</b>	<b>For the period ended September 30, 2024</b>	<b>For the year ended March 31, 2024</b>
<b>Cash Flows from Operating Activities</b>		
<b>Net profit before tax</b>	<b>17449.15</b>	<b>27623.76</b>
<b>Adjustments for :</b>		
Depreciation and amortization expense	4671.22	9767.20
Provision for expenses and expected credit loss	20.56	387.98
Share based payments to employees	92.07	612.01
Net foreign exchange loss/(gain)	(1790.66)	(1716.60)
Interest income	(88.30)	(49.70)
Finance cost	4803.68	7771.34
<b>Operating profit before working capital changes</b>	<b>25157.73</b>	<b>44395.99</b>
(Increase)/Decrease in operating assets:		
(Increase)/Decrease in Trade Receivables	9147.36	(4211.41)
(Increase)/Decrease in Other financial assets	(3301.87)	404.61
(Increase)/Decrease in Inventories	(21395.72)	(21013.28)
(Increase)/Decrease in Other Current Assets	(12936.18)	(16474.67)
(Increase)/Decrease in Other Non Current Assets	1341.87	87.71
Increase/(Decrease) in Trade Payables	(2889.24)	2590.46
Increase/(Decrease) in Other financial liabilities	2022.38	788.30
Increase/(Decrease) in Other Current liabilities and provisions	(496.52)	1870.09
<b>Changes in Working Capital</b>	<b>(28507.93)</b>	<b>(35958.19)</b>
<b>Cash generated from operations</b>	<b>(3350.21)</b>	<b>8437.80</b>
Income Taxes Paid	(1225.00)	(2900.00)
<b>Net Cash from operating activities</b>	<b>(4575.21)</b>	<b>5537.80</b>
<b>Cash flows from Investing Activities</b>		
Purchase of Property, plant and equipment (Including CWIP) and advances for capital goods and capital creditors	(26943.53)	(51327.12)
Interest income	88.30	49.70
Movement in other bank balances	0.00	(85.76)
<b>Net Cash From/ (Used In) Investing Activities</b>	<b>(26855.23)</b>	<b>(51363.19)</b>
<b>Cash flows from Financing Activities</b>		
Proceeds from/ (Repayment of) non current borrowings	13517.19	40900.59
Proceeds from/ (Repayment of) current borrowings	21766.41	29573.49
Repayment of principle portion of lease liabilities	(24.46)	(200.37)
Finance cost	(4803.68)	(7771.34)
Dividend paid	(2670.56)	(6651.40)
<b>Net Cash From/ (Used In) Financing Activities</b>	<b>27784.89</b>	<b>55850.95</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>(3645.55)</b>	<b>10025.56</b>
Cash and Cash equivalents at the beginning of the year	16908.52	8259.92
Effect of currency translation adjustment	1279.57	(1376.96)
<b>Cash and Cash equivalents at the ending of the year</b>	<b>14542.55</b>	<b>16908.52</b>

**Cash and Cash Equivalents include the following for Cash flow purpose**

<b>Particulars</b>	<b>For the period ended September 30, 2024</b>	<b>For the year ended March 31, 2024</b>
<b>Cash and Cash Equivalents/ Bank Balances</b>	14614.83	16980.79
Less: Other bank balances ((Restricted use))	72.28	72.28
<b>Cash and Cash Equivalents/ Bank Balances</b>	<b>14542.55</b>	<b>16908.52</b>