



Salarpuria & Partners

CHARTERED ACCOUNTANTS

7, C. R. AVENUE, KOLKATA - 700 072
Phone : 2237 5400 / 5401, 4014 5400 - 5410
website : www.salarpuriaajajodia.com
e-mail : salarpuria.jajodia@rediffmail.com
office@salarpuriaajajodia.com
Branch at New Delhi

The Board of Directors
Kanak Projects Limited
Kanak Building, 41 Chowringhee Road,
Kolkata – 700071.

1. We have reviewed the accompanying statement of unaudited financial results of **KANAK PROJECTS LIMITED** ("the Company") for the quarter/Period ended 30th September, 2023 ("the Statement") attached herewith. This statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's management and has been approved by the 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"), as 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 issue a report on the financial Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 Financial Statement is free of material misstatement.
4. 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.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable indian accounting standards and other recognized accounting practices and policies and 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.

For Salarpuria & Partners
Chartered Accountants
(Firm ICAI Regd. No.302113E)

Sarvesh Kumar Singh
Membership No.:069367
Partner

UDIN: 23069367B6UYPF8278
Place: Kolkata
Date: 14.11.2023



KANAK PROJECTS LIMITED

CIN:L67020WB1979PLC031867

REGISTERED OFFICE-41 Chowringhee Road Kanak uilding Kolkata WB 700071 IN

Phone: 033-2288 3970

Website: <http://www.kanakprojectsLtd.com> Email: dlapkanak@gmail.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

Statement of standalone unaudited financial results for the quarter and half year ended 30.09.2023

(Rupees in Lakhs except figures of EPS)

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30th September, 2023	30th June, 2023	30th September, 2022	30th September, 2023	30th September, 2022	31st March, 2023
		(Unaudited)*	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	243.71	236.50	449.62	480.21	677.23	1092.14
2	Other Income	165.82	182.55	84.55	348.37	135.71	373.18
3	Total Revenue (1+2)	409.54	419.05	534.17	828.59	812.94	1,465.33
4	Expenses						
	(a) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	262.67	-	340.69	340.69
	(b) Employee benefits expense	49.61	37.49	42.69	87.10	85.34	170.07
	(c) Finance Costs	5.95	6.17	6.83	12.12	11.23	31.45
	(d) Depreciation and Amortisation expense	16.44	16.41	18.50	32.85	36.97	74.04
	(e) Other expenses	134.76	115.46	2,025.81	250.22	2,206.74	500.41
	Total expenses (4)	206.76	175.53	2,356.50	382.29	2,680.96	1,116.66
5	Profit / (Loss) from ordinary activities before Prior period items, Exceptional Items, Extra-Ordinary Items & Tax (3-4)	202.78	243.52	(1,822.33)	446.30	(1,868.02)	348.67
6	Exceptional items / Prior period items	-	-	-	-	-	(2,037.32)
7	Profit / (Loss) from operations before Extra-ordinary Items & Tax (5+/-6)	202.78	243.52	(1,822.33)	446.30	(1,868.02)	(1,688.66)
8	Extraordinary items	-	-	-	-	-	-
9	Net Profit / (Loss) before tax (7 + / - 8)	202.78	243.52	(1,822.33)	446.30	(1,868.02)	(1,688.66)
10	Tax Expense	44.03	58.57	(366.28)	102.60	(372.62)	(273.83)
11	Net Profit / (Loss) for the period (9 + / - 10)	158.75	184.95	(1,456.05)	343.70	(1,495.40)	(1,414.83)
12	Other Comprehensive Income, Net of income tax						
	A. Items that will not be reclassified to profit or loss	1.95	1.24	2.50	3.19	1.59	165.42
	B. Items that will be reclassified to profit or loss	-	-	(5.04)	-	0.82	0.82
	Total other comprehensive income, net of income tax	1.95	1.24	(2.53)	3.19	2.42	166.24
13	Total comprehensive Income for the period (11+/-12)	160.70	186.19	(1,458.58)	346.89	(1,492.98)	(1,248.59)
14	Paid-up equity share capital (Face Value of Rs.10/- per share)	445.24	445.24	445.24	445.24	445.24	445.24
15	Reserves excluding revaluation Reserves as at balance sheet date	-	-	-	-	-	9,571.38
16	Earnings per share (of Rs.10/- each) (not annualised) :						
	(a) Basic	3.57	4.15	(32.70)	7.72	(33.59)	(31.78)
	(b) Diluted	3.57	4.15	(32.70)	7.72	(33.59)	(31.78)



KANAK PROJECTS LIMITED

CIN: L67020WB1979PLC031867

REGISTERED OFFICE : KANAK BUILDING, 41, CHOWRINGHEE ROAD KOLKATA-700071

Phone: 033-2288 3970

Website: <http://www.kanakprojectsLtd.com> Email: dlapkanak@gmail.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

NOTES :

- 1) The above unaudited results duly reviewed by the Audit Committee have been approved by the Board of Directors at their meeting held on 14th November, 2023 and the Auditors have performed limited review.
- *2) Figures for the quarter ended September 30, 2023 are the balancing figures between unaudited figures in respect of half year ended September 30, 2023 and published figures up to the first quarter of the relevant financial year.
- 3) Previous years/periods' figures have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable with those of current year/period.

By the Order of the Board of Directors

For KANAK PROJECTS LIMITED

For KANAK PROJECTS LIMITED

Ambarish Koley

Director

DIN : 00434909

Place : Kolkata

Date : 14.11.2023



KANAK PROJECTS LIMITED

Standalone Statement of Assets and Liabilities as at 30th September, 2023

PARTICULARS		(Rs. In Lacs)	
		As at 30th September, 2023	As at 31st March, 2023
		(Unaudited)	(Audited)
ASSETS			
Non current assets			
a)	Property, Plant and Equipment	84.02	93.03
b)	Investment Property	1,281.17	1,297.85
c)	Financial assets		
i)	Investments	7,086.26	6,690.93
ii)	Other Financial Assets	29.21	34.67
d)	Deferred Tax Assets (Net)	118.90	219.29
e)	Other non current assets	106.73	106.73
		8,706.29	8,442.48
Current assets			
a)	Financial assets		
i)	Trade receivables	29.53	36.66
ii)	Cash and cash equivalents	17.06	34.93
iii)	Other bank balances [other than (ii) above]	386.47	386.47
iv)	Loans	1,173.25	1,166.12
v)	Others financial assets	263.58	197.14
b)	Current Tax Asset (net)	241.75	195.53
c)	Other current assets	118.03	153.05
		2,229.68	2,169.89
TOTAL - ASSETS		10,935.96	10,612.37
II. EQUITY AND LIABILITIES			
Equity			
a)	Equity share capital	445.24	445.24
b)	Other equity	9,918.27	9,571.38
TOTAL - EQUITY		10,363.51	10,016.62
Liabilities			
Non-current liabilities			
a)	Financial Liabilities		
i)	Borrowings	4.49	4.49
ii)	Other Financial Liabilities	290.01	273.08
b)	Other Non-Current Liabilities	224.55	189.50
		519.04	467.06
Current liabilities			
a)	Financial Liabilities		
i)	Borrowings	3.68	7.23
ii)	Trade payables		
	Total Outstanding dues of Micro Enterprises & Small Enterprises		
	Total Outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	6.39	14.80
iii)	Other Financial Liabilities	8.13	26.93
b)	Other current liabilities	17.37	61.89
c)	Provisions	17.84	17.84
		53.41	128.69
TOTAL - LIABILITIES		572.45	595.75
TOTAL - EQUITY AND LIABILITIES		10,935.96	10,612.37

KANAK PROJECTS LIMITED

Standalone Statement of Cash Flow for the half year ended 30th September, 2023

PARTICULARS	(Rs. In Lacs)	
	Half Year ended	
	30th September, 2023	30th September, 2022
	(Unaudited)	(Unaudited)
(A) Cash Flow from Operating Activities:		
Profit/(Loss) before tax	446.30	(1,868.02)
Adjustments for :		
Depreciation and Amortisation Expenses	32.85	36.97
Dividend on Long-term Investments	(0.02)	(1.40)
(Profit)/Loss on Sale of Mutual Fund	(4.63)	8.73
Finance costs	0.55	0.58
Net Gain on Financial Instruments measured at Fair Value through Profit and Loss	(298.43)	70.59
Interest Received	(20.42)	(44.28)
Income from Operating Activities before changes in Operating Assets and Taxes	156.20	(1,796.85)
(Increase)/Decrease in Inventories	-	340.68
(Increase)/Decrease in Trade Receivables	7.12	295.88
(Increase)/Decrease in Loans- Current	(7.13)	(41.09)
(Increase)/Decrease in Other Financial Assets- Current	(66.45)	43.75
(Increase)/Decrease in Current Assets	35.02	(121.79)
Increase/(Decrease) in Trade Payables	(8.41)	(51.00)
Increase/(Decrease) in Other Financial Liabilities-Current	(12.54)	(3.82)
Increase/(Decrease) in Other Current Liabilities	(2.08)	(356.57)
Cash generated from operations	101.74	(1,690.80)
Income taxes paid	(48.43)	(51.49)
Net cash inflow from operating activities	53.30	(1,742.29)
Cash flows from investing activities		
Purchase of Property, Plant and Equipment	(3.36)	(2.54)
Purchase of Investment Property	(3.81)	
Payments for (Purchase)/Sale of Investments (Net)	(93.04)	493.91
Interest Received	20.42	44.28
Dividend Received	0.02	1.40
Fixed Deposits	5.46	995.74
Repayment of Advance (Given)/Taken	-	299.71
Net cash outflow from investing activities	(74.32)	1,832.49
Cash flows from financing activities		
Interest paid	(0.55)	(0.58)
Loan/ Advance Taken	(3.54)	(3.27)
Loan/ Advance Paid	-	(5.02)
(Repayment)/ Acceptance of Security Deposit (Net)	7.23	189.89
Net cash inflow (outflow) from financing activities	3.14	181.02
Net increase (decrease) in cash and cash equivalents	(17.87)	271.23
Cash and cash equivalents at the beginning of the financial year	34.93	67.71
Cash and cash equivalents at end of the year	17.06	338.94

Cash and Cash Equivalent

Balances with banks		
- On Current Accounts	14.61	26.98
- On Fixed Deposits having maturity of less than 3 months	-	309.51
Cash on hand	2.45	2.44
Total	17.06	338.94





Salarpuria & Partners

CHARTERED ACCOUNTANTS

7, C. R. AVENUE, KOLKATA - 700 072
Phone : 2237 5400 / 5401, 4014 5400 - 5410
website : www.salarpuriajajodia.com
e-mail : salarpuria.jajodia@rediffmail.com
office@salarpuriajajodia.com
Branch at New Delhi

The Board of Directors
Kanak Projects Limited
KanakBuilding, 41 Chowringhee Road,
Kolkata – 700071.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Kanak Projects Limited** ("the Parent") and its share of the net Profit after tax and total comprehensive income of its associates for the quarter ended 30th September, 2023, ("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.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

Name of the Entity	Relationship
Kanak Projects Limited	Parent
Lao Jan Tea Co. Private Limited	Associate

5. Based on our review conducted and procedures performed 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.





Salarpuria & Partners

CHARTERED ACCOUNTANTS

7, C. R. AVENUE, KOLKATA - 700 072
Phone : 2237 5400 / 5401, 4014 5400 - 5410
website : www.salarpuriajajodia.com
e-mail : salarpuria.jajodia@rediffmail.com
office@salarpuriajajodia.com
Branch at New Delhi

6. The consolidated unaudited financial results includes the Parent's share of net profit/ (loss) after tax of Rs. (25.31/-) lakhs and total comprehensive income/(loss) of Rs. (25.31/-) Lakhs for the quarter ended 30th September 2023, as considered in the consolidated unaudited financial results in respect of one associates, based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial information are not material to the Parent.

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

For Salarpuria & Partners
Chartered Accountants
(Firm ICAI Regd. No.302113E)

Sarvesh Kumar Singh
Membership No.:069367
Partner

UDIN: 23069367 B4UYP046617
Place: Kolkata
Date: 14.11.2023



KANAK PROJECTS LIMITED

CIN:L67020WB1979PLC031867

REGISTERED OFFICE-41 CHOWRINGHEE ROAD KANAK BUILDING KOLKATA WB 700071 IN

Phone: 033-2288 3970

Website: <http://www.kanakprojectsLtd.com> Email: dlapkanak@gmail.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

Statement of consolidated unaudited financial results for the quarter and half year ended 30.09.2023							
(Rupees in Lakhs except figures of EPS)							
Sl. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30th September, 2023	30th June, 2023	30th September 2022	30th September, 2023	30th September 2022	31st March, 2023
		(Unaudited)*	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	243.71	236.50	449.62	480.21	677.23	1092.14
2	Other Income	165.82	182.55	84.55	348.37	135.71	373.18
3	Total Revenue (1+2)	409.54	419.05	534.17	828.59	812.94	1,465.33
4	Expenses						
	(a) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	262.67	-	340.68	340.69
	(b) Employee benefits expense	49.61	37.49	42.69	87.10	85.34	170.07
	(c) Finance Costs	5.95	6.17	6.83	12.12	11.23	31.45
	(d) Depreciation and Amortisation expense	16.44	16.41	18.50	32.85	36.97	74.04
	(e) Other expenses	134.76	115.46	2,025.81	250.22	2,206.74	500.41
	Total expenses (4)	206.76	175.53	2,356.50	382.29	2,680.96	1,116.66
5	Profit / (Loss) from ordinary activities before Prior period items, Exceptional Items, Extra-Ordinary Items & Tax (3-4)	202.78	243.52	(1,822.33)	446.30	(1,868.02)	348.67
6	Exceptional Items / Prior period items	-	-	-	-	-	(2,037.32)
7	Profit / (Loss) from operations before Extra-ordinary items & Tax (5+/-6)	202.78	243.52	(1,822.33)	446.30	(1,868.02)	(1,688.65)
8	Extraordinary Items	-	-	-	-	-	-
9	Net Profit / (Loss) before tax (7 + / - 8)	202.78	243.52	(1,822.33)	446.30	(1,868.02)	(1,688.65)
10	Share of Profit/(Loss) from associates	(21.08)	(4.23)	(8.59)	(25.31)	(17.12)	(27.10)
11	Net Profit / (Loss) for the period (9 + / - 10)	181.70	239.29	(1,830.93)	420.99	(1,885.14)	(1,715.75)
12	Tax Expense	44.03	58.57	(366.28)	102.60	(372.62)	(273.83)
13	Net Profit / (Loss) for the period (9 + / - 10)	137.67	180.72	(1,464.65)	318.39	(1,512.52)	(1,441.92)
14	Other Comprehensive Income, Net of Income tax						
	A. Items that will not be reclassified to profit or loss	1.95	1.24	2.50	3.19	1.59	165.42
	B. Items that will be reclassified to profit or loss	-	-	(5.04)	-	0.82	0.82
	Total other comprehensive income, net of income tax	1.95	1.24	(2.53)	3.19	2.42	166.24
15	Total comprehensive income for the period (11+/-12)	139.62	181.96	(1,467.18)	321.58	(1,510.10)	(1,275.68)
16	Paid-up equity share capital (Face Value of Rs.10/- per share)	445.24	445.24	445.24	445.24	445.24	445.24
17	Reserves excluding revaluation Reserves as at balance sheet date	-	-	-	-	-	9,827.25
18	Earnings per share (of Rs.10/- each) (not annualised) :						
	(a) Basic	3.09	4.06	(32.90)	7.15	(33.97)	(32.39)
	(b) Diluted	3.09	4.06	(32.90)	7.15	(33.97)	(32.39)



KANAK PROJECTS LIMITED

CIN:L67020WB1979PLC031867

REGISTERED OFFICE : KANAK BUILDING, 41, CHOWRINGHEE ROAD KOLKATA-700071

Phone: 033-2288 3970

Website: <http://www.kanakprojectsLtd.com> Email: dlapkanak@gmail.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

NOTES :

- 1) The above unaudited results duly reviewed by the Audit Committee have been approved by the Board of Directors at their meeting held on 14th November, 2023 and the Auditors have performed limited review.
- *2) Figures for the quarter ended September 30, 2023 are the balancing figures between unaudited figures in respect of half year ended September 30, 2023 and published figures up to the first quarter of the relevant financial year.
- 3) Previous years/periods' figures have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable with those of current year/period.

By the Order of the Board of Directors

For KANAK PROJECTS LIMITED

For KANAK PROJECTS LIMITED

Anshu M. Sarkar

Director

DIN : 00434909

Place : Kolkata

Date : 14.11.2023



KANAK PROJECTS LIMITED

Consolidated Statement of Assets and Liabilities as at 30th September, 2023

PARTICULARS		(Rs. In Lacs)	
		As at 30th September, 2023	As at 31st March, 2023
		(Unaudited)	(Audited)
ASSETS			
Non current assets			
a)	Property, Plant and Equipment	84.02	93.03
b)	Investment Property	1,281.17	1,297.85
Financial assets			
i)	Investments	7,316.83	6,946.80
ii)	Other Financial Assets	29.21	34.67
d)	Deferred Tax Asset	118.90	219.29
e)	Other non current assets	106.73	106.73
		8,936.85	8,698.36
Current assets			
Financial assets			
i)	Trade receivables	29.53	36.66
ii)	Cash and cash equivalents	17.06	34.93
iii)	Other bank balances [other than (ii) above]	386.47	386.47
iv)	Loans	1,173.25	1,166.12
v)	Others financial assets	263.58	197.14
b)	Current tax assets (Net)	241.75	195.53
c)	Other current assets	118.03	153.05
		2,229.68	2,169.89
TOTAL - ASSETS		11,166.53	10,868.25
II. EQUITY AND LIABILITIES			
Equity			
a)	Equity share capital	445.24	445.24
b)	Other equity	10,148.83	9,827.25
TOTAL - EQUITY		10,594.07	10,272.49
Liabilities			
Non-current liabilities			
Financial Liabilities			
i)	Borrowings	4.49	4.49
ii)	Other Financial Liabilities	290.01	273.08
b)	Other Non-Current Liabilities	224.55	189.50
		519.04	467.06
Current liabilities			
Financial Liabilities			
i)	Borrowings	3.68	7.23
ii)	Trade payables		
	Total Outstanding dues of Micro Enterprises & Small Enterprises		
	Total Outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	6.39	14.80
iii)	Other Financial Liabilities	8.13	26.93
b)	Other current liabilities	17.37	61.89
c)	Provisions	17.84	17.84
		53.41	128.69
TOTAL - LIABILITIES		572.45	595.75
TOTAL - EQUITY AND LIABILITIES		11,166.53	10,868.25



KANAK PROJECTS LIMITED

Consolidated Statement of Cash Flow for the half year ended 30th September, 2023

PARTICULARS	(Rs. In Lacs)	
	Half Year ended	
	30th September, 2023	30th September, 2022
	(Unaudited)	(Unaudited)
(A) Cash Flow from Operating Activities:		
Profit/(Loss) before tax	446.30	(1,868.02)
Adjustments for :		
Depreciation and Amortisation Expenses	32.85	36.97
Dividend on Long-term Investments	(0.02)	(1.40)
(Profit)/Loss on Sale of Mutual Fund	(4.63)	8.73
Finance costs	0.55	0.58
Net Gain on Financial Instruments measured at Fair Value through Profit and Loss	(298.43)	70.59
Interest Received	(20.42)	(44.28)
Income from Operating Activities before changes in Operating Assets and Taxes	156.20	(1,796.85)
(Increase)/Decrease in Inventories	-	340.68
(Increase)/Decrease in Trade Receivables	7.12	295.88
(Increase)/Decrease in Loans- Current	(7.13)	(41.09)
(Increase)/Decrease in Other Financial Assets- Current	(66.45)	43.75
(Increase)/Decrease in Current Assets	35.02	(121.79)
Increase/(Decrease) in Trade Payables	(8.41)	(51.00)
Increase/(Decrease) in Other Financial Liabilities-Current	(12.54)	(3.82)
Increase/(Decrease) in Other Current Liabilities	(2.08)	(356.57)
Cash generated from operations	101.74	(1,690.80)
Income taxes paid	(48.43)	(51.49)
Net cash inflow from operating activities	53.30	(1,742.29)
Cash flows from investing activities		
Purchase of Property, Plant and Equipment	(3.36)	(2.54)
Purchase of Investment Property	(3.81)	
Payments for (Purchase)/Sale of Investments (Net)	(93.04)	493.91
Interest Received	20.42	44.28
Dividend Received	0.02	1.40
Fixed Deposits	5.46	995.74
Repayment of Advance (Given)/Taken	-	299.71
Net cash outflow from investing activities	(74.32)	1,832.49
Cash flows from financing activities		
Interest paid	(0.55)	(0.58)
Loan/ Advance Taken	(3.54)	(3.27)
Loan/ Advance Paid	-	(5.02)
(Repayment)/ Acceptance of Security Deposit (Net)	7.23	189.89
Net cash inflow (outflow) from financing activities	3.14	181.02
Net increase (decrease) in cash and cash equivalents	(17.87)	271.23
Cash and cash equivalents at the beginning of the financial year	34.93	67.71
Cash and cash equivalents at end of the year	17.06	338.94

Cash and Cash Equivalent

Balances with banks		
- On Current Accounts	14.61	26.98
- On Fixed Deposits having maturity of less than 3 months	-	309.51
Cash on hand	2.45	2.44
Total	17.06	338.94

