



TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED

Regd. Office : G-3, Old No.28A, New No.67, Eldams Road, Alwarpet, Chennai - 600018.
Website : www.tcms.bz, E-mail : investors@tcms.bz, Tel. : 044-24330006, Fax : 044-24328252
CIN : L74210TN1986PLCO12791

10th November 2022

| | |
|---|---|
| The Listing Department Bombay Stock Exchange Limited PhirozeJeejeebhoy Towers <u>Dalal Street, Mumbai-400 001</u> Scrip Code: 526921 | National Stock Exchange of India Limited Listing Division Exchange Plaza, Bandra-Kurla Complex <u>Bandra – East, MUMBAI - 400 051</u> Scrip Symbol: 21STCENMGM |
|---|---|

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on 10th November 2022

This is in continuation of our letter dated 1st November 2022 and pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Meeting of the Board of Directors of the Company was held today – 10th November 2022 and the Board inter- alia transacted the following:

1. Pursuant to Regulation 30 and 33 of SEBI (LODR) Regulations, 2015 the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September 2022 together with the Limited Review Report thereon issued by the Statutory Auditors are enclosed.

The enclosed unaudited financial results have been duly reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 9th November 2022.

The meeting started at 4.00 p.m. and ended at 4.30 p.m.

The notice of the board meeting was published in TRINITY MIRROR (ENGLISH) & MAKKAL KURAL (TAMIL) on 2nd November 2022.

The above information is also posted on the website of the Company at www.tcms.bz. The extract of the above approved financial results will be published in the regional newspapers in Tamil and English at Chennai.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

FOR TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED

AUTHORISED SIGNATORY

Encl: as above



Independent Auditors' Review Report on the Quarterly unaudited standalone Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED,
Grease House, Zakaria Bunder Road, Sewri (W)
Mumbai - 400 015.

1. We have reviewed the accompanying statement of **Standalone** unaudited financial results (the "Statement") of **Twentyfirst Century Management Servies Limited** (the "Company") for the quarter ended **30th September, 2022** attached herewith. The 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 ("SEBI Regulations").
2. The 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") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provided less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.



4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 read with SEBI Circular no. CIR/CFD/CMD1/44/2019 dated March 29, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement

For Shankar & Kishor
Chartered Accountants
FRN/112451W


Shankar B Shetty

Partner

Mem. No. 038139

UDIN No - 22038139BCRQDC7442

Place: Mumbai

Date: 10.11.2022



TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED
G-3, Old No. 28A, New No. 67, Eldams Road, Alwarpet, Chennai-600018
CIN: L74210TN1986PLC012791, Website: www.tcms.bz

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

| Sl. No. | Particulars | Rupees in lakhs | | | | | |
|---------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| | | Quarter ended | | | Half year ended | | Year ended |
| | | 30-09-2022 Unaudited | 30-06-2022 Unaudited | 30-09-2021 Unaudited | 30-09-2022 Unaudited | 30-09-2021 Unaudited | 31-03-2022 Audited |
| 1 | Income from Operations | (130.65) | (391.89) | (66.47) | (522.54) | 46.11 | (1294.88) |
| 2 | Other Income | 5.71 | 1.78 | 1.66 | 7.49 | 3.17 | 8.35 |
| 3 | Total Revenue | (124.94) | (390.11) | (64.81) | (515.05) | 49.28 | (1286.53) |
| 4 | Expenses | | | | | | |
| | Cost of materials consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Purchase of stock in trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Change in inventories of finished goods, work in progress and stock in trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Employees benefits expense | 36.46 | 36.96 | 37.48 | 73.42 | 75.68 | 158.89 |
| | Finance costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Depreciation and amortisation expense | 1.02 | 0.83 | 1.28 | 1.85 | 2.54 | 5.07 |
| | Other expenses | 13.07 | 17.22 | 9.41 | 30.29 | 33.89 | 61.75 |
| | Total expenses | 50.55 | 55.01 | 48.17 | 105.56 | 112.11 | 225.71 |
| 5 | Profit/(Loss) before exceptional items and tax | (175.49) | (445.12) | (112.98) | (620.61) | (62.83) | (1512.24) |
| 6 | Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | Profit/(Loss) after exceptional items but before tax | (175.49) | (445.12) | (112.98) | (620.61) | (62.83) | (1512.24) |
| 8 | Tax expense | | | | | | |
| | Current tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Short provision of tax for earlier years | | 0.00 | | | | 8.46 |
| | Deferred tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.88 |
| 9 | Profit/(Loss) for the period from continuing operations | (175.49) | (445.12) | (112.98) | (620.61) | (62.83) | (1521.58) |
| 10 | Other Comprehensive Income | 12.83 | (846.63) | (91.48) | 12.83 | (91.48) | (587.39) |
| 11 | Total Comprehensive Income for the period | (162.66) | (1291.75) | (204.46) | (607.78) | (154.31) | (2108.97) |
| 12 | Paid-up Equity Capital | 1050.00 | 1050.00 | 1050.00 | 1050.00 | 1050.00 | 1050.00 |
| 13 | Earning per equity share (face value of Rs. 10 each) | | | | | | |
| | Basic /Diluted EPS | (1.67) | (4.24) | (1.08) | (5.91) | (0.60) | (14.49) |

Notes:

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10th November 2022. The Statutory Auditors have carried out a limited review of the above Financial Results.
- The company operates in only one business segment i.e. Capital Market operations.
- The Company is engaged in the business of trading and investments in equity shares which is subject to fluctuations. Performance of the company for the quarter ended 30th September 2022 should not be taken as indicative of future performance, due to the nature of risks involved in trading and investments in equity shares.

By the order of Board



Sundar Iyer
CEO

Place: Mumbai
Date: 10-11-2022



| TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED | | |
|---|-----------------|----------------|
| STANDALONE STATEMENT OF ASSETS & LIABILITIES | | |
| PARTICULARS | Rupees in lakhs | |
| | 30-09-2022 | 31-03-2022 |
| (1) ASSETS | | |
| Non-Current Assets | | |
| (a) Property, Plant and Equipment | 11.48 | 10.44 |
| (b) Capital work-in-progress | | |
| (c) Investment Property | | |
| (d) Goodwill | | |
| (e) Other Intangible assets | | |
| (f) Intangible assets under development | | |
| (g) Biological Assets other than bearer plants | | |
| (h) Financial Assets | | |
| (i) Investments | 3674.57 | 3975.26 |
| (ii) Trade receivables | | |
| (iii) Loans | 24.36 | 24.00 |
| (iv) Others (to be specified) | | |
| (i) Deferred tax assets (net) | 24.03 | 24.03 |
| (j) Other non-current assets | | |
| (2) Current Assets | | |
| (a) Inventories | | |
| (b) Financial Assets | | |
| (i) Investments | | |
| (ii) Trade receivables | 544.29 | 3.21 |
| (iii) Cash and cash equivalents | 40.24 | 64.38 |
| (iv) Bank balances other than (iii) above | | |
| (v) Loans | 0.84 | 0.69 |
| (vi) Others (to be specified) | | |
| (c) Current Tax Assets (Net) | | |
| (d) Other current assets | 1744.67 | 3.07 |
| TOTAL | 6064.48 | 4105.08 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity Share capital | 1050.00 | 1050.00 |
| (b) Other Equity | 1916.77 | 1937.16 |
| Liabilities | | |
| (1) Non-current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | | |
| (ii) Trade payables | | |
| (iii) Other financial liabilities | | |
| (b) Provisions | 12.11 | 12.02 |
| (c) Deferred tax liabilities (Net) | | |
| (d) Other non-current liabilities | | |
| (2) Current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 2242.11 | 948.33 |
| (ii) Trade payables | 694.59 | 0.00 |
| (iii) Other financial liabilities | | |
| (b) Other current liabilities | 148.90 | 157.57 |
| (c) Provisions | | |
| (d) Current Tax Liabilities (Net) | | |
| TOTAL | 6064.48 | 4105.08 |



| TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED | | | |
|---|----------------|------------------|------------------|
| STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2022 | | | |
| | Rupees in lacs | | |
| | 30-09-2022 | | 31-03-2022 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Net profit before tax | | (620.61) | (1512.24) |
| Add: Depreciation | 1.85 | | 5.07 |
| MTM on Investments reversed-Previous year | 587.39 | | (16.54) |
| MTM on Investments -Current year | 12.83 | | (587.39) |
| Dividend received | (4.49) | 597.58 | (2.35) |
| | | | (601.21) |
| Operating profit before working capital changes | | (23.03) | (2113.45) |
| Trade and other receivables | (541.08) | | 359.66 |
| Trade payables and other liabilities and provision | 686.01 | | (21.83) |
| Loans & advances | (1741.75) | (1596.82) | 3002.28 |
| | | | 3340.11 |
| Cash generated from operations | | (1619.85) | 1226.66 |
| Direct Taxes paid | | (0.36) | (9.13) |
| Net cash flow from operating activities (A) | | (1620.21) | 1217.53 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Purchase fixed assets | | (2.89) | 0.00 |
| Investments in shares | | 300.69 | (2220.46) |
| Dividend received | | 4.49 | 2.35 |
| Net cash flow from investing activities (B) | | 302.29 | (2218.11) |
| CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Short term borrowings | | 1293.78 | 948.33 |
| Net cash flow from financing activities (C) | | 1293.78 | 948.33 |
| Net increase/ (decrease) in cash & cash equivalents (A+B+C) | | (24.14) | (52.25) |
| Cash & cash equivalents opening balance | | 64.38 | 116.63 |
| Cash & cash equivalents closing balance | | 40.24 | 64.38 |



Independent Auditors' Review Report on the Quarterly Consolidated Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED,
Grease House, Zakaria Bunder Road, Sewri (W)
Mumbai - 400 015.

1. We have reviewed the accompanying statement of **Consolidated** unaudited financial results (the "statement") of **Twentyfirst Century Management Services Limited** (the "Company") for the quarterly ended **30th September 2022** attached herewith. The 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 ("SEBI Regulations").
2. The 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") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provided less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.



4. We have also reviewed the unaudited financial information of the Subsidiary-Twentyfirst Century Shares & Securities Limited, included in the consolidated financial results.
5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 read with SEBI Circular no. CIR/CFD/CMD1/44/2019 dated March 29, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Shankar & Kishor
Chartered Accountants
FRN 112451W**

**Shankar Shetty
Partner**

Mem No – 038139

UDIN No – 22038139BCRQIA1179

Place: Mumbai

Date: 10.11.2022



TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED
G-3, Old No. 28A, New No. 67, Eldams Road, Alwarpet, Chennai-600018
CIN: L74210TN1986PLC012791, Website: www.tcms.bz

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

| Sl.No. | Particulars | Rupees in lakhs | | | | | |
|--------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| | | Quarter ended | | | Half year ended | | Year ended |
| | | 30-09-2022 Unaudited | 30-06-2022 Unaudited | 30-09-2021 Unaudited | 30-09-2022 Unaudited | 30-09-2021 Unaudited | 31-03-2022 Audited |
| 1 | Income from Operations | (130.65) | (391.89) | 19255.04 | (522.54) | 27324.73 | 25983.74 |
| 2 | Other Income | 17.46 | 0.28 | 38.30 | 17.74 | 38.31 | 41.73 |
| 3 | Total Revenue | (113.19) | (391.61) | 19293.34 | (504.80) | 27363.04 | 26025.47 |
| 4 | Expenses | | | | | | |
| | Cost of materials consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Purchase of stock in trade | 0.00 | 0.00 | 13073.39 | 0.00 | 22733.99 | 23394.22 |
| | Change in inventories | 0.00 | 0.00 | 2704.65 | 0.00 | 0.00 | (660.23) |
| | Direct expenses | 0.00 | 0.00 | 34.12 | 0.00 | 49.54 | 50.38 |
| | Employees benefits expense | 36.46 | 36.96 | 37.48 | 73.42 | 75.68 | 158.89 |
| | Finance costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Depreciation and amortisation expense | 1.46 | 1.27 | 1.87 | 2.73 | 3.72 | 7.43 |
| | Other expenses | 15.06 | 20.07 | 10.97 | 35.13 | 38.42 | 1600.04 |
| | Total expenses | 52.98 | 58.30 | 15862.48 | 111.28 | 22901.35 | 24550.73 |
| 5 | Profit/(Loss) before exceptional items and tax | (166.17) | (449.91) | 3430.86 | (616.08) | 4461.69 | 1474.74 |
| 6 | Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | Profit/(Loss) after exceptional items but before tax | (166.17) | (449.91) | 3430.86 | (616.08) | 4461.69 | 1474.74 |
| 8 | Tax expense | | | | | | |
| | Current tax | 0.00 | 0.00 | 380.00 | 0.00 | 380.00 | 0.00 |
| | | | 0.00 | | | | 8.46 |
| | Deferred tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |
| 9 | Profit/(Loss) for the period from continuing operations | (166.17) | (449.91) | 3050.86 | (616.08) | 4081.69 | 1465.78 |
| 10 | Other Comprehensive Income | (191.40) | (1067.74) | (91.48) | (191.40) | (91.48) | (746.50) |
| 11 | Total Comprehensive Income for the period | (357.57) | (1517.65) | 2959.38 | (807.48) | 3990.21 | 719.28 |
| 12 | Paid-up Equity Capital | 1050.00 | 1050.00 | 1050.00 | 1050.00 | 1050.00 | 1050.00 |
| 13 | Earning per equity share (face value of Rs. 10 each) | | | | | | |
| | Basic /Diluted EPS | (1.58) | (4.28) | 29.06 | (5.87) | 38.87 | 13.96 |

Notes:

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10th November 2022. The Statutory Auditors have carried out a limited review of the above Financial Results.
- Above result include those of the wholly owned subsidiary, Twentyfirst Century Shares & Securities Limited
- Corresponding previous quarter figures are not comparable since subsidiary company has changed the method of disclosure of revenues by disclosing gross turnover from cash market operations instead of showing net revenues as shown in corresponding previous quarters.
- The company operates in only one business segment i.e. Capital Market operations.
- The Company is engaged in the business of trading and investments in equity shares which is subject to fluctuations. Performance of the company for the quarter ended 30th September 2022 should not be taken as indicative of future performance, due to the nature of risks involved in trading and investments in equity shares.

By the order of Board

[Signature]

Place: Mumbai
Date: 10-11-2022



Sundar Iyer
CEO

| TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED | | |
|---|-----------------|----------------|
| CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES | | |
| PARTICULARS | Rupees in lakhs | |
| | 30-09-2022 | 31-03-2022 |
| (1) ASSETS | | |
| Non-Current Assets | | |
| (a) Property, Plant and Equipment | 17.35 | 17.19 |
| (b) Capital work-in-progress | | |
| (c) Investment Property | | |
| (d) Goodwill on consolidation | 60.00 | 60.00 |
| (e) Other Intangible assets | | |
| (f) Intangible assets under development | | |
| (g) Biological Assets other than bearer plants | | |
| (h) Financial Assets | | |
| Investments | 2305.62 | 2606.31 |
| Trade receivables | | |
| Loans | 34.21 | 27.84 |
| Others (to be specified) | | |
| (i) Deferred tax assets (net) | 25.07 | 25.07 |
| (j) Other non-current assets | | |
| (2) Current Assets | | |
| (a) Inventories | 456.00 | 501.12 |
| (b) Financial Assets | | |
| Investments | | |
| Trade receivables | 544.29 | 3.21 |
| Cash and cash equivalents | 60.03 | 77.96 |
| Bank balances other than (iii) above | | |
| Loans | 0.84 | 0.69 |
| Others (to be specified) | | |
| (c) Current Tax Assets (Net) | | |
| (d) Other current assets | 1744.79 | 3.19 |
| TOTAL | 5248.20 | 3322.58 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity Share capital | 1,050.00 | 1050.00 |
| (b) Other Equity | 1,937.14 | 1998.12 |
| (c) Non-Controlling Interest | | |
| Liabilities | | |
| (1) Non-current liabilities | | |
| (a) Financial Liabilities | | |
| Borrowings | | |
| Trade payables | | |
| Other financial liabilities | | |
| (b) Provisions | 12.11 | 12.02 |
| (c) Deferred tax liabilities (Net) | | |
| (d) Other non-current liabilities | | |
| (2) Current liabilities | | |
| (a) Financial Liabilities | | |
| Borrowings | 1,405.00 | 0.00 |
| Trade payables | 694.59 | 0.00 |
| Other financial liabilities | | |
| (b) Other current liabilities | 149.36 | 162.44 |
| (c) Provisions | | |
| (d) Current Tax Liabilities (Net) | | |
| TOTAL | 5248.20 | 3322.58 |



| TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED | | | |
|---|----------------|------------------|------------------|
| CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2022 | | | |
| | Rupees in lacs | | |
| | 30-09-2022 | | 31-03-2022 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Net profit before tax | | (616.08) | 1474.74 |
| Add: Depreciation | 2.73 | | 7.43 |
| MTM on Investments reversal-Previous year | 746.50 | | (16.54) |
| MTM on Investments-Current year | (191.40) | | (746.50) |
| Loans and advances written off | 0.00 | | 1525.51 |
| Dividend received | (4.49) | 553.34 | (40.73) |
| Operating profit before working capital changes | | (62.74) | 2203.91 |
| Trade and other receivables | (545.49) | | 360.11 |
| Trade payables and other liabilities | 686.01 | | (22.34) |
| Loans & advances | (1730.53) | (1590.01) | 1.03 |
| Cash generated from operations | | (1652.75) | 2542.71 |
| Direct Taxes paid | | (6.37) | (12.97) |
| Net cash flow from operating activities (A) | | (1659.12) | 2529.74 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Investments in shares | | 45.12 | (2220.46) |
| Inventories | | 300.69 | (501.12) |
| Purchase of fixed assets | | (2.89) | 0.00 |
| Dividend received | | 4.49 | 40.73 |
| Net cash flow from investing activities (B) | | 347.41 | (2680.85) |
| CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Short term borrowings | | 1293.78 | 100.00 |
| Net cash flow from financing activities (C) | | 1293.78 | 100.00 |
| Net increase/ (decrease) in cash & cash equivalents (A+B+C) | | (17.93) | (51.11) |
| Cash & cash equivalents-opening balance | | 77.96 | 129.07 |
| Cash & cash equivalents-closing balance | | 60.03 | 77.96 |

