

November 9, 2024

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001

Scrip Code: **533543**

**National Stock Exchange of India Ltd.**

Exchange Plaza, C-1, Block G  
Bandra Kurla Complex  
Bandra (E), Mumbai-400051

Symbol: **BROOKS**

**Sub: Outcome of Board Meeting under Regulation 30 & Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015**

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company, in its Meeting held on Saturday, November 9, 2024 has discussed and approved the following:

**1. Financial Results:**

- (i) Unaudited Financial Results of the Company, both Standalone and Consolidated, for the Quarter and Half year ended 30<sup>th</sup> September, 2024;
- (ii) Unaudited Balance Sheet, both Standalone and Consolidated, as at 30<sup>th</sup> September, 2024;
- (iii) Unaudited Statement of Cash Flows, both Standalone and Consolidated, for the half year ended 30<sup>th</sup> September, 2024; and
- (iv) Limited Review Reports from the Statutory Auditors of the Company, M/s DMKH & CO., Chartered Accountants, on the aforesaid Standalone and Consolidated Financial Results.

The aforesaid documents are enclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**2. Appointment of Compliance Officer**

Mr. Prashant Rathi, Chief Financial Officer, has been appointed as the Compliance Officer under the SEBI (Prohibition of Insider Trading) Regulations, 2015. Additionally, the Board has approved the required amendments to the Code of Conduct for Prevention of Insider



**Corp. Off.:-** 201, "The Summit Business Bay"  
Behind Guru Nanak Petrol Pump,  
Off Andheri Kurla Road, Andheri (E),  
Mumbai - 400 093 (India)  
Ph. : +91 22 69073100

Trading and the Code of Corporate Disclosure Practices in accordance with the  
aforementioned regulations.

The meeting started at 2:30 pm and concluded at 4:10 pm.

This is for your information and record.

Thanking You,

Yours faithfully

For **BROOKS LABORATORIES LIMITED**

**PRASHANT** PRASHANT RATHI  
2024.11.09  
**RATHI** 16:14:42 +05'30'

Prashant Rathi

Chief Financial Officer

**Limited Review Report on Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2024, of Brooks Laboratories Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
**The Board of Directors of  
Brooks Laboratories Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Brooks Laboratories Limited** (“the Parent”) its Jointly controlled entity and associate 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.

2. This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’s the 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:
- Brooks Laboratories Limited (Parent Company)
  - Brooks Steriscience Limited (Jointly Controlled Entity)
  - Steribrooks Penems Private Limited (Associate Company)



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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.

6. We did not review the financial results of one Jointly Controlled Entity vis Brooks Steriscience Limited included in the consolidated unaudited financial results, whose financial results include the Group share of net loss of Rs. 491.91 Lakhs and 712.02 lakhs for the quarter and half year ended 30<sup>th</sup> September 2024 respectively, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditor whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these Jointly controlled entity, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

The consolidated financial results also includes the Group's share of NIL for the quarter and half year ended September 30, 2024, as considered in the consolidated unaudited financial results, in respect of one associate Steribrooks Penems Private Limited whose financial statement/ financial information/ financial results have not been limited reviewed and have been furnished to us by the Management.

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

**For DMKH & Co.  
Chartered Accountants  
Firm Reg. No. 116886W**

*Manish Kankani*



**CA Manish Kankani  
Partner  
Mem. No. 158020  
UDIN: 24158020BKALBU3693  
Place: Mumbai  
Date: 9<sup>th</sup> November, 2024**

**Limited Review Report on Unaudited Standalone Financial Results of Brooks Laboratories Limited for the quarter and half year ended on September 30, 2024, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

To,  
**The Board of Directors of  
Brooks Laboratories Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Brooks Laboratories Limited** (The "Company"), for the quarter and half year ended on September 30, 2024. This Statement is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review 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 statements are free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedure 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS 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 Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For DMKH & Co.  
Chartered Accountants  
Firm Reg. No. 116886W**

*Manish Kankani*

**CA Manish Kankani  
Partner**

**Mem. No. 158020**

**UDIN: 24158020BKALBT9556**

**Place: Mumbai**

**Date: 9<sup>th</sup> November, 2024**



Statements of Unaudited Financial Results for the Quarter & Half year ended 30th Sep 2024

Particulars	Stand alone						Consolidated					
	Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	Unaudited			Unaudited			Audited	Unaudited			Unaudited	
<b>1 Income</b>												
Revenue from operations	2,079.21	1,793.29	2,431.51	3,872.50	4,001.78	7,948.61	2,079.21	1,793.29	2,431.51	3,872.50	4,001.78	7,948.61
Other Income	19.84	6.93	9.21	26.77	14.69	95.35	19.84	6.93	9.21	26.77	14.69	95.35
<b>Total income</b>	<b>2,099.05</b>	<b>1,800.22</b>	<b>2,440.72</b>	<b>3,899.27</b>	<b>4,016.47</b>	<b>8,043.96</b>	<b>2,099.05</b>	<b>1,800.22</b>	<b>2,440.72</b>	<b>3,899.27</b>	<b>4,016.47</b>	<b>8,043.96</b>
<b>2 Expenses</b>												
(a) Cost of materials consumed	1,199.91	980.08	1,222.97	2,119.99	2,289.31	4,472.28	1,199.91	980.08	1,222.97	2,119.99	2,289.31	4,472.28
(b) Purchase of Stock in Trade	123.87	302.84	362.69	426.71	448.78	1,049.82	123.87	302.84	362.69	426.71	448.78	1,049.82
(c) Change in inventories of finished goods, work-in-progress and stock in trade	33.96	(52.36)	160.37	3.60	103.82	139.80	33.96	(52.36)	160.37	3.60	103.82	139.80
(d) Employees benefits expenses	321.20	307.21	265.21	628.41	542.36	1,054.06	321.20	307.21	265.21	628.41	542.36	1,054.06
(e) Finance Costs	32.13	16.13	18.67	48.30	35.78	84.30	32.13	16.13	18.67	48.30	35.78	84.30
(f) Depreciation and amortization expenses	42.96	40.05	44.13	83.01	88.22	177.32	42.96	40.05	44.13	83.01	88.22	177.32
(g) Other expenses	287.43	227.48	248.65	514.91	441.04	910.92	287.43	227.48	248.65	514.91	441.04	910.92
<b>Total Expenses</b>	<b>2,065.48</b>	<b>1,821.45</b>	<b>2,222.68</b>	<b>3,824.93</b>	<b>3,851.71</b>	<b>7,888.70</b>	<b>2,065.48</b>	<b>1,821.45</b>	<b>2,222.68</b>	<b>3,824.93</b>	<b>3,851.71</b>	<b>7,888.70</b>
<b>3 Profit/(Loss) before Share of Profit/(Loss) of Associate, exceptional item and tax</b>	<b>95.57</b>	<b>(21.23)</b>	<b>118.03</b>	<b>74.34</b>	<b>64.76</b>	<b>155.06</b>	<b>95.57</b>	<b>(21.23)</b>	<b>118.03</b>	<b>74.34</b>	<b>64.76</b>	<b>155.06</b>
4 Share of Profit / (Loss) from Jointly controlled entities and associates	-	-	-	-	-	-	(491.91)	(220.11)	(281.75)	(712.02)	(675.51)	(2,112.06)
<b>Profit/(Loss) before Exceptional item and tax</b>	<b>95.57</b>	<b>(21.23)</b>	<b>118.03</b>	<b>74.34</b>	<b>64.76</b>	<b>155.06</b>	<b>(396.34)</b>	<b>(241.34)</b>	<b>(163.72)</b>	<b>(637.68)</b>	<b>(610.75)</b>	<b>(1,956.80)</b>
5 Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
<b>6 Profit/(Loss) from ordinary activities before tax</b>	<b>95.57</b>	<b>(21.23)</b>	<b>118.03</b>	<b>74.34</b>	<b>64.76</b>	<b>155.06</b>	<b>(396.34)</b>	<b>(241.34)</b>	<b>(163.72)</b>	<b>(637.68)</b>	<b>(610.75)</b>	<b>(1,956.80)</b>
7 Tax Expense:												
Deferred Tax Liability / (Assets) (Refer note 4)	-	-	-	-	-	-	-	-	-	-	-	-
MAT credit reversal	-	-	-	-	-	-	-	-	-	-	-	-
Tax of earlier years	-	-	-	-	-	2.39	-	-	-	-	-	2.39
<b>8 Net Profit/(Loss) after tax</b>	<b>95.57</b>	<b>(21.23)</b>	<b>118.03</b>	<b>74.34</b>	<b>64.76</b>	<b>152.67</b>	<b>(396.34)</b>	<b>(241.34)</b>	<b>(163.72)</b>	<b>(637.68)</b>	<b>(610.75)</b>	<b>(1,956.19)</b>
9 Other Comprehensive Income												
Items That will not be reclassified into Profit or loss												
Actuarial Gain / (Loss) on Defined Benefit Plans (Net of Tax)	-	-	-	-	-	(4.33)	-	-	-	-	-	(4.33)
Gain on re-measuring FVTPL financial assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>10 Total Comprehensive income for the period</b>	<b>95.57</b>	<b>(21.23)</b>	<b>118.03</b>	<b>74.34</b>	<b>64.76</b>	<b>148.34</b>	<b>(396.34)</b>	<b>(241.34)</b>	<b>(163.72)</b>	<b>(637.68)</b>	<b>(610.75)</b>	<b>(1,963.32)</b>
<b>Net Profit attributable to</b>												
Owners of equity	-	-	-	-	-	-	(396.34)	(241.34)	(163.72)	(637.68)	(610.75)	(1,959.19)
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income attributable to:</b>												
Owners of equity	-	-	-	-	-	-	-	-	-	-	-	(4.33)
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Comprehensive Income attributable to</b>												
Owners of Equity	-	-	-	-	-	-	(396.34)	(241.34)	(163.72)	(637.68)	(610.75)	(1,963.32)
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>11 Paid-up equity share capital (Face Value of Rs. 10 each)</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>
<b>12 Reserve excluding Revaluation Reserve</b>						<b>4,328.48</b>						<b>3,939.85</b>
<b>13 Earnings per share (of Rs. 10/- each)</b>												
[Not annualised]												
(a) Basic	0.36	[0.08]	0.46	0.28	0.25	0.38	[1.51]	[0.94]	[0.60]	[2.43]	[2.38]	[7.67]
(b) Diluted	0.36	[0.08]	0.46	0.28	0.25	0.38	[1.51]	[0.94]	[0.60]	[2.43]	[2.38]	[7.67]

Notes:

- The above Financial Results of the Company have been reviewed by the Audit committee and approved by the Board of Directors at their respective meeting held on November 09, 2024.
- The financial results have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act 2013, read with relevant rules there under and in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended) and SEBI Circular Dated 3th July, 2016.
- The Consolidated Financial Results have been prepared in accordance with Ind AS 110 on "Consolidated Financial Statements" and Ind AS 28 on "Investments in Associates and Joint Ventures".
- In the absence of reasonable certainty of taxable profit, The Holding Company has not recognised deferred tax asset on its business losses/depreciation in accordance with Ind As 12 "Income taxes".
- The Company operates in one reportable business segment i.e. "Pharmaceuticals".
- Figures of the previous reporting quarter/year has been reclassified/ regrouped whenever necessary to correspond with the figures of the current quarter/year.



*(Signature)*

Place : Baddi  
 Date : 09/11/2024

Bhushan Singh Rana  
 Din : 1628364  
 Wholetime Director

**Brooks Laboratories Limited**

Regd Office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan H.P.-174101

CIN NO: L24232HP2002PLC000267

E-mail : investors@brookslabs.net | Website: www.brookslabs.net

**Statement of Assets & Liabilities as at 30th September, 2024**

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	As at September 30, 2024 (Un audited)	As at March 31, 2024 (Audited)	As at September 30, 2024 (Un audited)	As at March 31, 2024 (Audited)
<b>A ASSETS</b>				
<b>1 Non Current Assets</b>				
(a) Property, Plant and Equipment	1,275.46	1,307.22	1,275.46	1,307.22
(b) Right to use Assets	179.22	52.79	179.22	52.79
(c) Intangible asset	2.01	7.31	2.01	7.31
(d) Financial Assets				
(i) Investments	4,685.94	4,685.95	3,579.30	4,291.33
(ii) Security deposits	32.35	42.95	32.35	42.95
(ii) Other Financial Assets	30.77	13.31	30.77	13.31
(e) Income Tax Assets (Net)	53.23	50.90	53.23	50.90
(f) Deferred tax asset (net)	-	-	-	-
(g) Other Non Current Assets	173.90	173.90	173.90	173.90
<b>Total Non - Current Assets</b>	<b>6,432.88</b>	<b>6,334.33</b>	<b>5,326.24</b>	<b>5,939.71</b>
<b>2 Current assets</b>				
(a) Inventories	947.95	961.08	947.95	961.08
(b) Financial Assets				
(i) Trade receivables	2,370.26	1,631.62	2,370.26	1,631.62
(ii) Cash and Cash Equivalents	16.83	12.55	16.83	12.55
(iii) Bank Balances other than cash & cash equivalents	64.01	56.79	64.01	56.79
(iv) Security deposit	-	11.58	-	11.58
(v) Other Financial Assets	154.21	176.51	154.21	176.51
(c) Other Current Assets	232.92	254.70	232.92	254.70
<b>Total Current Assets</b>	<b>3,786.18</b>	<b>3,104.83</b>	<b>3,786.18</b>	<b>3,104.83</b>
<b>TOTAL ASSETS</b>	<b>10,219.06</b>	<b>9,439.16</b>	<b>9,112.42</b>	<b>9,044.54</b>
<b>B EQUITY AND LIABILITIES</b>				
<b>1 Equity</b>				
(a) Equity Share Capital	2,624.67	2,624.67	2,624.67	2,624.67
(b) Other Equity	4,402.83	4,328.48	3,296.19	3,933.86
<b>Equity attributable to Owners of the Company</b>	<b>7,027.50</b>	<b>6,953.15</b>	<b>5,920.86</b>	<b>6,558.53</b>
Non-Controlling interests	-	-	-	-
<b>Total Equity</b>	<b>7,027.50</b>	<b>6,953.15</b>	<b>5,920.86</b>	<b>6,558.53</b>
<b>Liabilities</b>				
<b>2 Non-current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	14.62	-	14.62	-
(i) Lease Liability	156.37	35.65	156.37	35.65
(ii) Other Financial Liabilities	51.97	53.06	51.97	53.06
(b) Provisions	98.98	92.54	98.98	92.54
<b>Total Non - Current Liabilities</b>	<b>321.94</b>	<b>181.25</b>	<b>321.94</b>	<b>181.25</b>
<b>3 Current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	703.31	504.20	703.31	504.20
(ii) Lease liability	24.73	24.34	24.73	24.34
(iii) Trade Payables				
- Due to micro and small enterprises	854.22	794.69	854.22	794.69
- Due to Others	989.54	749.64	989.54	749.64
(iv) Other Financial Liabilities	135.00	116.64	135.00	116.64
(b) Other current liabilities	81.72	51.22	81.72	51.22
(c) Provisions	81.10	64.03	81.10	64.03
<b>Total Current Liabilities</b>	<b>2,869.62</b>	<b>2,304.76</b>	<b>2,869.62</b>	<b>2,304.76</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>10,219.06</b>	<b>9,439.16</b>	<b>9,112.42</b>	<b>9,044.54</b>

For Brooks Laboratories Limited


 Bhushan Singh Rana  
 Din : 10289384  
 Wholetime Director



 Place : Baddi  
 Date : 09/11/2024

**Brooks Laboratories Limited**

Regd Office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan H.P.-174101

CIN NO: L24232HP2002PLC000267

E-mail : investors@brookslabs.net | Website: www.brookslabs.net

**Cash Flow Statement for the period ended 30th September, 2024**

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	Year ended 30th September 2024	Year ended 31 March 2024	Year ended 30th September 2024	Year ended 31 March 2024
	Unaudited	Audited	Unaudited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net (loss) / profit before tax	74.34	155.46	(637.68)	(1,956.60)
<b>Adjustments for</b>				
Depreciation and amortisation expense	83.01	177.33	83.01	177.33
Finance cost	48.30	84.49	48.30	84.49
Interest income	(3.67)	(7.36)	(3.67)	(7.36)
Notional Income from corporate guarantee in favour of associate	(1.50)	(2.95)	(1.50)	(2.95)
Commission on corporate guarantee	-	(65.00)	-	(65.00)
Gain/Loss on Lease Modification	(8.79)	-	(8.79)	-
Gain on revaluation of investment	-	(0.79)	-	(0.79)
Share of Profit / (loss) of Associates and Joint Venture	-	-	712.02	2,112.06
Profit on sale of property, plant and equipment	(0.95)	-	(0.95)	-
Dividend from current investments	(0.40)	(0.40)	(0.40)	(0.40)
Sundry Balances written back	(0.20)	(3.73)	(0.20)	(3.73)
Provision/(reversal) for Expected credit loss	10.00	(15.86)	10.00	(15.86)
Unrealised Foreign Exchange Gain	(4.81)	(2.01)	(4.81)	(2.01)
<b>Operating profit before working capital changes</b>	<b>195.33</b>	<b>319.18</b>	<b>195.33</b>	<b>319.18</b>
<b>Adjustments for changes in working capital:</b>				
Decrease / (increase) in Trade Receivables	(743.84)	(338.34)	(743.84)	(338.34)
Decrease / (increase) in Inventories	13.16	169.23	13.16	169.23
Decrease / (increase) in Other Assets	21.78	(37.63)	21.78	(37.63)
Decrease / (increase) in Other Financial Assets	44.48	(106.57)	44.48	(106.57)
(Decrease) / Increase in Trade and Payables	299.62	(788.94)	299.62	(788.94)
(Decrease) / Increase in Other Financial Liabilities	18.75	(16.00)	18.75	(16.00)
(Decrease) / Increase in Other Liabilities	30.50	(63.22)	30.50	(63.22)
(Decrease) / Increase in Provisions	23.50	(125.69)	23.50	(125.69)
<b>Cash generated from / (used in) operations</b>	<b>(96.72)</b>	<b>(987.98)</b>	<b>(96.72)</b>	<b>(987.98)</b>
Direct taxes paid (net of refunds received)	(2.33)	19.92	(2.33)	19.92
<b>Net cash (used in) / from generated from operating activities</b>	<b>(99.05)</b>	<b>(968.06)</b>	<b>(99.05)</b>	<b>(968.06)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of property, plant and equipment	(28.69)	(43.90)	(28.69)	(43.90)
Sale of property, plant and equipment	0.95	-	0.95	-
Net (investments in)/ proceeds from bank deposits	(24.69)	51.97	(24.69)	51.97
Interest received	1.55	9.74	1.55	9.74
Dividend received	0.40	0.41	0.40	0.41
<b>Net cash (used in) / generated from investing activities</b>	<b>(50.48)</b>	<b>18.22</b>	<b>(50.48)</b>	<b>18.22</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds/ (Repayment) from borrowings (net)	213.73	(62.15)	213.73	1,126.72
Proceeds from Issue of Equity Shares (Including premium net off issue related expense)	-	1,126.72	-	(62.15)
Repayment of Lease Liabilities	(18.48)	(24.88)	(18.48)	(24.88)
Finance costs paid	(41.44)	(79.62)	(41.44)	(79.62)
<b>Net cash (used in) / from financing activities</b>	<b>153.81</b>	<b>960.07</b>	<b>153.81</b>	<b>960.07</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>4.28</b>	<b>10.23</b>	<b>4.28</b>	<b>10.23</b>
Cash and cash equivalents at the beginning of the year	12.55	2.32	12.55	2.32
<b>Cash and cash equivalents at the end of the year</b>	<b>16.83</b>	<b>12.55</b>	<b>16.83</b>	<b>12.55</b>

For and on Behalf of Board



**Bhushan Singh Rana**  
Din : 10289384  
Wholetime Director

Place : Baddi  
Date : 09/11/2024