

SRIKISHEN & CO.
Chartered Accountants

'Kanapathy Towers' III Floor
No. 1391/A-1, Sathy Road
Ganapathy, Coimbatore 641 006
Phone : 0422 4039900
E-mail : murali@skmcooca.com

Sole Proprietor
K. Murali Mohan B.E. (Elec.) F.C.A.

To
The Board of Directors,
The Peria Karamalai Tea & Produce Company Limited

LIMITED REVIEW REPORT

We have reviewed the accompanying statement of standalone unaudited financial results of THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED for the quarter ended 30.09.2019 and year to date results for the period from 1.04.2019 to 30.09.2019 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as modified by circular No.CIR/CFD/FAC/62/2016 dated 05.07.2016.

This statement which is the responsibility of the Company's Management and 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 relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 statements are free of material misstatement. 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.

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 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular No.CIR/CFD/FAC/62/2016 dated 05.07.2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Coimbatore
Date : 05.11.2019

SRIKISHEN & CO.
Chartered Accountants

K. Murali Mohan
(K Murali Mohan)
Membership No 14328
Proprietor

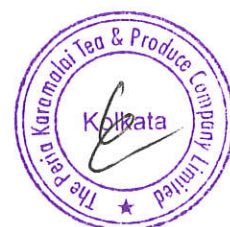
UDIN - 19014328AAAAQG1614

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September 2019

(Rs. In Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
	a) Revenue from operations	873.99	1,127.48	1,108.24	2,001.47	2,159.02	4,920.12
	b) Other Income	11.96	12.31	7.63	24.27	11.33	31.03
	TOTAL INCOME	885.95	1,139.79	1,115.87	2,025.74	2,170.35	4,951.15
2	EXPENSES						
	a) Cost of materials consumed	77.01	74.78	64.21	151.79	161.81	301.64
	b) Purchase of stock-in-trade	-	-	117.42	-	117.42	140.83
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	(117.73)	(253.75)	82.24	(371.48)	(185.36)	(176.24)
	d) Employees benefits expense	627.51	614.80	555.35	1,242.31	1,261.59	2,498.04
	e) Finance costs	58.23	52.91	52.38	111.14	100.60	207.84
	f) Depreciation and amortisation expense	96.63	101.63	89.56	198.26	179.12	346.52
	g) Other expenses	289.47	310.83	263.95	600.30	614.36	1,225.40
	TOTAL EXPENSES	1,031.12	901.20	1,225.11	1,932.32	2,249.54	4,544.03
3	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (1-2)	(145.17)	238.59	(109.24)	93.42	(79.19)	407.12
4	Exceptional Items	-	-	-	-	-	-
5	PROFIT BEFORE TAX (3+4)	(145.17)	238.59	(109.24)	93.42	(79.19)	407.12
6	Tax Expense	-	-	(5.20)	-	-	113.55
7	PROFIT/(LOSS) FOR THE PERIOD (5-6)	(145.17)	238.59	(104.04)	93.42	(79.19)	293.57
8	OTHER COMPREHENSIVE INCOME						
	a) Items that will not be reclassified to Profit & Loss	(4.83)	(0.09)	(27.73)	(4.92)	(0.56)	(12.58)
	b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
9	TOTAL COMPREHENSIVE INCOME (7+8)	(150.00)	238.50	(131.77)	88.50	(79.75)	280.99
10	Paid Up Equity Share Capital (Face value of Rs.10/- per share)	309.59	309.59	309.59	309.59	309.59	309.59
11	Reserves Excluding Revaluation Reserves						16,797.23
12	EARNINGS PER SHARE (of Rs. 10/- each) (not annualised)						
	a) Basic	(4.69)	7.71	(3.36)	3.02	(2.56)	9.48
	b) Diluted	(4.69)	7.71	(3.36)	3.02	(2.56)	9.48

See accompanying notes to the financial results



Standalone Segmentwise Revenue, Results and Capital Employed for the Quarter and Half Year ended 30th September, 2019

(Rs. In Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2019 (Unaudited)	30.06.2019 (Unaudited)	30.09.2018 (Unaudited)	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)	31.03.2019 (Audited)
1	Segment Revenue						
	a) Tea	628.69	903.91	950.07	1,532.60	1,915.06	4,100.30
	b) Investment	189.27	167.19	114.44	356.46	180.93	734.57
	c) Power	101.20	106.26	77.66	207.46	141.40	268.45
	d) Unallocated	11.96	12.31	7.63	24.27	11.33	31.03
	Total	931.12	1,189.67	1,149.80	2,120.79	2,248.72	5,134.35
	Less: Inter Segment Revenue	45.17	49.88	33.93	95.05	78.37	183.20
	Net Sales/Income from Operations	885.95	1,139.79	1,115.87	2,025.74	2,170.35	4,951.15
2	Segment Results {Profit / (Loss) before tax and interest from each segment}						
	a) Tea	(296.56)	85.15	(201.70)	(211.41)	(175.68)	(71.53)
	b) Investment	179.27	167.19	104.44	346.46	131.24	719.57
	c) Power	18.39	26.85	32.77	45.24	54.52	(64.11)
	d) Unallocated	11.96	12.31	7.63	24.27	11.33	31.03
	Total	(86.94)	291.50	(56.86)	204.56	21.41	614.96
	Less: i) Interest	58.23	52.91	52.38	111.14	100.60	207.84
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	Profit / (Loss) before tax	(145.17)	238.59	(109.24)	93.42	(79.19)	407.12
3	Segment assets						
	a) Tea	4,798.36	4,741.42	4,590.70	4,798.36	4,590.70	4,610.39
	b) Investment	13,910.14	14,026.14	10,245.06	13,910.14	10,245.06	13,865.97
	c) Power	1,780.86	1,774.94	1,774.86	1,780.86	1,774.86	1,828.98
	d) Unallocated	-	-	-	-	-	-
	Total Assets	20,489.36	20,542.50	16,610.62	20,489.36	16,610.62	20,305.34
4	Segment liabilities						
	a) Tea	2,124.94	2,005.42	2,150.52	2,124.94	2,150.52	1,943.10
	b) Investment	-	-	-	-	-	-
	c) Power	1,192.32	1,191.76	1,182.21	1,192.32	1,182.21	1,255.43
	d) Unallocated	17,172.10	17,345.32	13,277.89	17,172.10	13,277.89	17,106.81
	Total Liabilities	20,489.36	20,542.50	16,610.62	20,489.36	16,610.62	20,305.34

Notes on Financial Results

- The Company has organized its business into three segments as Tea, Power and Investments which is in conformity with the Indian Accounting Standard (Ind AS-108) on "Segment Reporting" principles.
- Previous period's figures have been regrouped / rearranged, to the extent necessary, to confirm to current period's classifications.
- The aforementioned results were reviewed by the Audit Committee at its meeting held on November 5, 2019 and approved by the Board of Directors at its meeting held on November 9, 2019 and limited review at the same has been carried out by the statutory Auditor of the company.

Place : Kolkata
 Date : 09.11.2019

For and on behalf of the Board
 For The Peria Karamalai Tea & Produce Company Limited

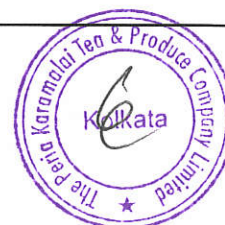


L.N. Bangur
 L.N. Bangur
 Chairman
 DIN 00012617

Standalone Statement of Assets and Liabilities as at 30 September, 2019

(Rs. In Lakhs)

Particulars	30.09.2019	31.03.2019
	Unaudited	Audited
A ASSETS		
1 Non-current Assets		
a Property, Plant and Equipment	3,663.48	3,748.03
b Capital Work In Progress	65.71	165.28
c Intangible assets	0.59	0.59
d Financial Assets:		
i). Investments	12,838.33	12,801.22
ii). Other Financial Assets	164.08	172.75
e Deferred Tax Asset (Net)	1,070.08	1,020.08
f Other Non - Current Assets	123.99	122.99
	17,926.26	18,030.94
2 Current Assets		
a Inventories	973.06	615.72
b Financial Assets:		
i). Trade receivables	364.31	389.70
ii). Cash and cash equivalents	45.72	54.53
iii). Bank Deposits other than (ii) above	26.69	92.34
iv). Loans	990.00	1,015.00
v). Other Financial Assets	150.83	95.17
c Current Tax Assets (Net)	-	-
d Other current assets	12.49	11.94
	2,563.10	2,274.40
TOTAL ASSETS	20,489.36	20,305.34
B EQUITY AND LIABILITIES		
1 EQUITY		
a Equity Share capital	309.59	309.59
b Other Equity	16,862.51	16,797.22
	17,172.10	17,106.81
2 LIABILITIES		
Non-current Liabilities		
a Financial Liabilities		
i) Borrowings	1,261.54	1,347.75
ii) Other Financial Liabilities	36.22	36.22
b Provisions	-	-
	1,297.76	1,383.97
Current Liabilities		
a Financial Liabilities		
i) Borrowings	1,055.13	924.63
ii) Trade payables	574.57	407.69
iii) Other financial liabilities	127.05	143.38
b Other Current Liabilities	77.77	98.80
c Current Tax Liabilities (Net)	34.22	124.55
d Provisions	150.76	115.51
	2,019.50	1,814.56
TOTAL EQUITY AND LIABILITIES	20,489.36	20,305.34



Unaudited Standalone Statement of Cash Flow for the Half Year ended 30th September 2019

(Rs. In Lakhs)

Particulars	Half Year Ended	Half Year Ended
	30.09.2019	30.09.2018
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	93.42	(79.19)
Adjustments for:		
Depreciation & Amortisation	198.26	179.12
Loss / (Profit) on sale of Property, Plant & Equipments (Net)	(12.70)	(4.53)
Fair Value movement in Financial instruments designated at FVTPL	(273.44)	(124.18)
Items debited/ (credited) to OCI	-	-
Profit on sale of Non Current investments	(16.48)	(3.38)
Interest income	(68.30)	(14.83)
Dividend income	-	-
Finance cost	111.14	100.60
Operating Profit before working capital changes	31.90	53.61
Adjustments for:		
Other financial liability	(0.02)	-
Trade receivables and other assets	8.91	75.50
Inventories	(357.33)	(202.90)
Trade payables & other liabilities	181.10	(6.99)
Short term borrowings	130.50	229.62
Cash generated from operations	(4.94)	148.84
Direct Taxes paid(net)	(140.32)	(235.88)
Net Cash from operating activities	(145.26)	(87.04)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments	(17.17)	(59.34)
Sale of Property, Plant & Equipments	15.73	4.52
Purchase of Investments	(102.12)	-
Sale of investments carried at fair value through profit and loss account	350.00	260.00
Interest received	36.24	5.92
Bank balance not considered as cash and cash equivalents	65.65	-
Intercorporate loans (given)/ received	25.00	(40.00)
Dividend received	-	-
Net Cash used in investing activities	373.33	171.10
C. CASH FLOW FROM FINANCING ACTIVITIES		
Long term borrowing	(102.54)	(29.79)
Finance cost paid	(111.14)	(100.60)
Dividend paid including dividend distribution tax	(23.21)	(27.99)
Net Cash used in financing activities	(236.89)	(158.38)
Net increase / decrease in Cash and Cash Equivalents	(8.82)	(74.32)
Opening cash and cash equivalents	54.53	183.93
Closing cash and cash equivalents	45.71	109.61



SRIKISHEN & CO.
Chartered Accountants

Sole Proprietor

K. Murali Mohan B.E. (Elec.) F.C.A.

'Kanapathy Towers' III Floor
No. 1391/A-1, Sathy Road
Ganapathy, Coimbatore 641 006
Phone : 0422 4039900
E-mail : murali@skmcoca.com

To
The Board of Directors,
The Peria Karamalai Tea & Produce Company Limited

LIMITED REVIEW REPORT

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30.09.2019 and year to date results for the period from 01.04.2019 to 30.09.2019 ("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. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30.09.2018 and the corresponding period from 01.04.2018 to 30.09.2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review since the requirement of submission of quarterly consolidated financial results has become mandatory only from 1.04.2019.

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.

ky

-2:-

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

- Shivphal Vinimay Private Limited
- PKT Plantations Limited

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.

Our conclusion is not modified in respect of this matter.

6. We did not review the interim financial statements / financial information / financial results of the above subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.41.05 Lakhs as at 30.09.2019 and total revenues of Rs. 0.63Lakhs and Rs.1.27 Lakhs, total net profit/(loss) after tax of Rs.0.24Lakhs and Rs 0.60Lakhs and total comprehensive income / loss of Rs.Nil and Rs.Nil, for the quarter ended 30.09.2019 and for the period from 01.04.2019 to 30.09.2019, respectively, and cash out flows (net) of Rs.0.65 Lakhs for the period from 01.04.2019 to 30.09.2019, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports 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 this subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

Place: Coimbatore
Date : 05.11.2019

SRIKISHEN & CO.
Chartered Accountants
K. Murali Mohan
(K Murali Mohan)
Membership No 14328
Proprietor

UDIN - 19014328 AAAAQH 5376

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30th September 2019

(Rs. In Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
	a) Revenue from operations	873.99	1127.48	1,108.24	2,001.47	2,159.02	4,920.11
	b) Other Income	12.64	12.9	7.73	25.54	11.43	32.12
	TOTAL INCOME	886.63	1140.38	1,115.97	2,027.01	2,170.45	4,952.23
2	EXPENSES						
	a) Cost of materials consumed	77.01	74.78	64.21	151.79	161.81	301.64
	b) Purchase of stock-in-trade	-	-	117.42	-	117.43	140.83
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	(117.73)	(253.75)	82.24	(371.48)	(185.36)	(176.24)
	d) Employees benefits expense	627.51	614.8	555.35	1,242.31	1,261.59	2,498.04
	e) Finance costs	58.23	52.91	52.38	111.14	100.60	207.85
	f) Depreciation and amortisation expense	96.63	101.63	89.56	198.26	179.12	346.52
	g) Other expenses	289.64	311.1	264.45	600.74	614.85	1,226.72
	TOTAL EXPENSES	1,031.29	901.47	1,225.61	1,932.76	2,250.04	4,545.36
3	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (1-2)	(144.66)	238.91	(109.64)	94.25	(79.59)	406.87
4	Exceptional Items	-	-	-	-	-	-
5	PROFIT BEFORE TAX (3+4)	(144.66)	238.91	(109.64)	94.25	(79.59)	406.87
6	Tax Expense	0.11	0.12	(5.20)	0.23	-	113.65
7	PROFIT/(LOSS) FOR THE PERIOD (5-6)	(144.77)	238.79	(104.44)	94.02	(79.59)	293.22
8	OTHER COMPREHENSIVE INCOME						
	a) Items that will not be reclassified to Profit & Loss	(4.83)	(0.09)	(27.73)	(4.92)	(0.55)	(12.58)
	b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
9	TOTAL COMPREHENSIVE INCOME (7+8)	(149.60)	238.70	(132.17)	89.10	(80.14)	280.64
10	Paid Up Equity Share Capital (Face value of Rs.10/- per share)	309.59	309.59	309.59	309.59	309.59	309.59
11	Reserves Excluding Revaluation Reserves						16,807.24
12	EARNINGS PER SHARE (of Rs. 10/- each) (not annualised)						
	a) Basic	(4.68)	7.71	(3.37)	3.04	(2.57)	9.47
	b) Diluted	(4.68)	7.71	(3.37)	3.04	(2.57)	9.47

See accompanying notes to the financial results



THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED
 Reg. Office:7, Munshi Premchand Sarani, Hastings, Kolkata- 700022
 Phone: (033)22233394, Email : periatea@lnbgroup.com, Website: www.periatea.com
 CIN: L01132WB1913PLC220832

Consolidated Segmentwise Revenue, Results and Capital Employed for the Quarter and Half Year ended 30th September, 2019

		Quarter Ended			Half Year Ended		Year Ended
Sl. No.	Particulars	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Tea	628.68	903.91	950.07	1,532.59	1,915.06	4,100.29
	b) Investment	189.27	167.19	114.44	356.46	180.93	734.57
	c) Power	101.20	106.26	77.66	207.46	141.40	268.45
	d) Unallocated	12.65	12.90	7.73	25.55	11.43	32.12
	Total	931.80	1,190.26	1,149.90	2,122.06	2,248.82	5,135.43
	Less: Inter Segment Revenue	45.17	49.88	33.93	95.05	78.37	183.20
	Net Sales/Income from Operations	886.63	1,140.38	1,115.97	2,027.01	2,170.45	4,952.23
2	Segment Results {Profit / (Loss) before tax and interest from each segment}						
	a) Tea	(296.56)	85.15	(201.70)	(211.41)	(175.68)	(71.52)
	b) Investment	179.27	167.19	104.44	346.46	131.24	718.23
	c) Power	18.39	26.85	32.77	45.24	54.52	(64.11)
	d) Unallocated	12.47	12.63	7.23	25.10	10.93	32.12
	Total	(86.43)	291.82	(57.26)	205.39	21.01	614.72
	Less: i) Interest	58.23	52.91	52.38	111.14	100.60	207.85
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	Profit / (Loss) before tax	(144.66)	238.91	(109.64)	94.25	(79.59)	406.87
3	Segment assets						
	a) Tea	4,798.36	4,741.42	4,590.71	4,798.36	4,590.71	4,610.40
	b) Investment	13,910.14	14,026.14	10,245.06	13,910.14	10,245.06	13,835.97
	c) Power	1,780.86	1,774.94	1,774.86	1,780.86	1,774.86	1,828.98
	d) Unallocated	11.03	10.72	10.30	11.03	10.30	40.26
	Total Assets	20,500.39	20,553.22	16,620.93	20,500.39	16,620.93	20,315.61
4	Segment liabilities						
	a) Tea	2,124.94	2,005.45	2,150.53	2,124.94	2,150.53	1,943.10
	b) Investment	-	-	-	-	-	-
	c) Power	1,192.32	1,191.76	1,182.21	1,192.32	1,182.21	1,255.43
	d) Unallocated	17,183.13	17,356.01	13,288.19	17,183.13	13,288.19	17,117.08
	Total Liabilities	20,500.39	20,553.22	16,620.93	20,500.39	16,620.93	20,315.61

Notes on Financial Results

- The Company has organized its business into three segments as Tea, Power and Investments which is in conformity with the Indian Accounting Standard (Ind AS-108) on "Segment Reporting" principles.
- Previous period's figures have been regrouped / rearranged, to the extent necessary, to confirm to current period's classifications.
- The aforementioned results were reviewed by the Audit Committee at its meeting held on November 5, 2019 and approved by the Board of Directors at its meeting held on November 9, 2019 and limited review at the same has been carried out by the statutory Auditor of the company.

Place : Kolkata
 Date : 09.11.2019

For and on behalf of the Board
 For The Peria Karamalai Tea & Produce Company Limited



L.N. Bangur
 L.N. Bangur
 Chairman
 DIN 00012617

Consolidated Statement of Assets and Liabilities as at 30 September, 2019

(Rs. In Lakhs)

Particulars	30.09.2019	31.03.2019
	Unaudited	Audited
A ASSETS		
1 Non-current Assets		
a Property, Plant and Equipment	3,663.48	3,748.03
b Capital Work In Progress	65.71	165.29
c Intangible assets	0.59	0.59
d Financial Assets:		
i). Investments	12,808.33	12,771.22
ii). Other Financial Assets	199.08	207.74
e Deferred Tax Asset (Net)	1,070.08	1,020.08
f Other Non - Current Assets	123.99	122.99
	17,931.26	18,035.94
2 Current Assets		
a Inventories	973.06	615.72
b Financial Assets:		
i). Trade receivables	364.31	389.70
ii). Cash and cash equivalents	48.23	56.39
iii). Bank Deposits other than (ii) above	28.25	94.91
iv). Loans	990.00	1,015.00
v). Other Financial Assets	152.78	96.01
c Current Tax Assets (Net)	-	-
d Other current assets	12.50	11.94
	2,569.13	2,279.67
TOTAL ASSETS	20,500.39	20,315.61
B EQUITY AND LIABILITIES		
1 EQUITY		
a Equity Share capital	309.59	309.59
b Other Equity	16,873.12	16,807.24
	17,182.71	17,116.83
2 LIABILITIES		
Non-current Liabilities		
a Financial Liabilities		
i) Borrowings	1,261.55	1,347.75
ii) Other Financial Liabilities	36.21	36.22
b Provisions	-	-
	1,297.76	1,383.97
Current Liabilities		
a Financial Liabilities		
i) Borrowings	1,055.13	924.63
ii) Trade payables	574.89	407.97
iii) Other financial liabilities	127.04	143.38
b Other Current Liabilities	77.77	98.80
c Current Tax Liabilities (Net)	34.33	124.52
d Provisions	150.76	115.51
	2,019.92	1,814.81
TOTAL EQUITY AND LIABILITIES	20,500.39	20,315.61



Unaudited Consolidated Statement of Cash Flow for the Half Year ended 30th September 2019

(Rs. In Lakhs)

Particulars	Half Year Ended	Half Year Ended
	30.09.2019	30.09.2018
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	94.25	(79.59)
Adjustments for:		
Depreciation & Amortisation	198.26	179.12
Loss / (Profit) on sale of Property, Plant & Equipments (Net)	(12.70)	(4.52)
Fair Value movement in Financial instruments designated at FVTPL	(273.43)	(124.18)
Items debited/ (credited) to OCI	-	-
Profit on sale of Non Current investments	(16.48)	(3.38)
Interest income	(69.56)	(56.47)
Dividend income	-	-
Finance cost	111.14	100.60
Operating Profit before working capital changes	31.48	11.58
Adjustments for:		
Other financial liability		
Trade receivables and other assets	8.90	75.53
Inventories	(357.34)	(202.90)
Trade payables & other liabilities	181.12	(7.27)
Short term borrowings	130.50	229.62
Cash generated from operations	(5.34)	106.56
Direct Taxes paid(net)	(140.42)	(236)
Net Cash from operating activities	(145.76)	(129.44)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments	(17.16)	(59.34)
Sale of Property, Plant & Equipments	15.74	4.53
Purchase of Investments	(102.12)	260.00
Sale of investments carried at fair value through profit and loss account	350.00	-
Interest received	36.39	47.61
Bank balance not considered as cash and cash equivalents	66.65	0.36
Intercompany loans (given)/ received	25.00	(40.00)
Dividend received	-	-
Net Cash used in investing activities	374.50	213.16
C. CASH FLOW FROM FINANCING ACTIVITIES		
Long term borrowing	(102.54)	(29.79)
Finance cost paid	(111.14)	(100.60)
Dividend paid including dividend distribution tax	(23.22)	(27.99)
Net Cash used in financing activities	(236.90)	(158.38)
Net increase / decrease in Cash and Cash Equivalents	(8.16)	(74.66)
Opening cash and cash equivalents	56.39	221.50
Closing cash and cash equivalents	48.23	146.84

