

SEC/BM/SE/ /2024-25

November 8, 2024

To, CORPORATE COMPLIANCE CELL BSE LIMITED PHEROZA JEEJEEBHOY TOWERS, DALAL STREET, Mumbai-1.

Scrip Code: 505807

Dear Sir/Madam,

# Sub.: Outcomes of the Board Meeting dated November 8, 2024.

In Compliance with Regulation 30(6) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the Meeting of Board of Directors held today, commenced at 4:30 p.m. and concluded at <u>5:10</u> p.m. of the same day and following are the outcomes of the meeting:

 The Board has considered and approved Standalone & Consolidated unaudited Financial Results along with Auditor's Limited Review report quarter and half year ended on September 30, 2024 as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the said result attached herewith.

Kindly, take the same on your record.

Thanking You,

Yours faithfully, For, ROLCON ENGINEERING CO. LTD.,

(CS Birva Patel) Company Secretary & Compliance Officer <u>M. No.: A42185.</u>



Regd. Office : Anand-Sojitra Road, Vallabh Vidyanagar - 388 120, Anand, Gujarat, India. CIN: L29259GJ1961PLC001439, Phone: 02692-230766/230866, Web:- www.rolconengineering.com Email:- rolcon@rolconengineering.com

(Rol-Kobo Transmission Roller Conveyor Chains & Sprocket Wheels) In collaboration with Messrs KÖBO GmbH Co. KG, Germany.



Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of Rolcon Engineering Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

### To The Board of Directors of ROLCON ENGINEERING COMPANY LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Rolcon Engineering Company Limited** (' the company) for the quarter and three month ended on **September 30, 2024** (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 dated July . 2016.

This Statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on November 08, 2024 and prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ('Ind As 34'), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there-under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review 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 financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 and based on the consideration of report of the other auditor and management certified accounts, nothing has comes to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the applicable 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 Obligations and Disclosure Requirements) Regulations, 2015, and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Rajkot Date : November 08, 2024 UDIN : 24106249BKAEQD3483



For, H T A And Associates Chartered Accountants FRN. 120457W

Hiren C. Thakker Partner Membership No. 106249

Head Office: "Chandra Chitt", Bs. Utkarsh School, Opp. Satnam Hospital, Akshar Marg, Rajkot, Gujarat - 360001 O: +91-281-2459996 | 💁 +91 99789 24024 | 🐱 ho@htaca.com | @www.htaca.com

	ROLCON ENGI CIN : L2 Reg. Office Address: Anand Sojitra Statement of Standalone Unaudited Financial R	NEERING COM 9259GJ1961PL Road, Vallabh esults for the C	C001439		it-India.	30 2024		
5		(INR in Lakhs Exc.						
		(INR in Standalone						
Sr.		1000	Quarter Ende			ar Ended	Lu	
No	Particulars	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September	indicit of	
1		Unaudited	Unaudited	Unaudited	Unaudited	30, 2023	2024	
+	111001110				onaudited	Unaudited	Audited	
-	(a) Revenue from operations	1,448.09	1,692.60	1,464.07	3,140.69	2500.00		
-	(b) Other Income	17.73	16.62	23.46		2,589.86	5,149.88	
	Total Income	1,465.82	1,709.22	1,487.53	34.35	53.81	306.50	
2				1,407.33	3,175.04	2,643.67	5,456.44	
	(a) Cost of materials consumed	547.57	698.31	676.20				
	(b) Change in inventories of finished goods, work-in -progress and stock-in-trade	38.85		676.28	1,245.88	1,217.92	2,548.94	
	(c) Employee benefits expense		103.90	38.47	142.75	(17.80)	(263.36	
	(d) Finance Costs	207.93	199.22	186.88	407.15	362.20	769.86	
_	(e) Depreciation and amortization expense	2.10	4.07	1.01	6.17	2.64	7.54	
	(f) Other Expenditure	34.94	30.86	30.21	65.80	54,42	123.32	
	Total Expenses	435.53	484.96	467.59	920.49	875.48	1,758.67	
3	Profit before Exceptional Items & tax (1-2)	1,266.92	1,521.32	1,400.44	2,788.24	2,494.86	4,944.97	
4	Add/Less:Exceptional Items	198.90	187.90	87.09	386.80	148.81	511.47	
5	Profit before Tax (3+4)	-	-		-	-		
6	Tax Expense :	198.90	187.90	87.09	386.80	148.81	511.47	
	Current Tax	-					511.47	
	Adjustment of tax relating to earlier periods	37.84	86.85	18.41	124.69	33.73	242.85	
	Deferred tax	-	-	-	-		2.84	
7	Net Profit for the period after Tax (5 - 6)	(2.05)	(1.57)	2.01	(3.62)	13.15	(3.86)	
8	Other Comprehensive Income (Net of tax)	163.11	102.62	66.67	265.73	101.93	269.64	
	Items will not be classified to Profit & Loss:	-			a contraction of the second			
	i) Remeasurements of the defined benefit plans							
1	ii) Fair value changes on investments	-			-		(13.54)	
	Income tax relating to items that will be reclassified to profit or	21.91	27.42	7.79	49.33	22.22	35.75	
	loss		_				33.75	
	i) Fair value changes on investments	15 531			1			
		(5.52)	(6.90)	(0.62)	(12.42)	3.39	(53.04)	
	Total Comprehensive Income for the period (Net of Tax) (7+8)	179.50	123.14	73.84	302.64	127.54	238.81	
	Paid up Equity Share Capital (Face value of Rs.10/- Each )	75.60	75.60	75.60	75.60	75.60	75.60	
1 (	Other Equity / Reseve & Surplus						1.51.64	
	Earning Per Share:						2,019.34	
18	Basic & Diluted EPS before Extraordinary Item	21.58	13.57	0.05				
E	Basic & Diluted EPS after Extraordinary Item	21.58		8.82	35.15	13.48	35.67	
tes		21.30	13.57	8.82	35.15	13.48	35.67	

The above financial results for quarter and half year ended on September 30, 2024 have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on November 08, 2024. The statutory Auditor have expressed an unmodified opinion in thier report and same Audit Report has been filed with stock exchange and also available at Company's Website : www.rolconengineering.com

2 This statement has been prepared in accordance with the Companies (Ind -Accounting Standered) Rule, 2015 (Ind As) Priscribed under section 133 of the companies Act, 2013 and other Recognised accounting Practices and policies to the Extent applicable.

3 The company is engaged in the business of manufacturing of "Engineering Goods", which is the only "Operating Segment" as per Ind AS 108. Accordingly, no separate segement information has been provided.

4 There was no exceptional/extraordinary item during the quarter/ half year ended September 30, 2024.

5 The Figures of the previous quarter/ half year/ year have been regrouped / reclassified wherever necessary. 6 Statement of Assest & Liability (Standalone) is attached as Annexure - I

7 Cash flow (Standalone) is attached with this result as Annexure - II

For and on behalf of **Rolcon Engineering Company Limited** 

力 mits S H Amin (Chairman & WTD) (DIN:00494016)

Place : Vallabh Vidyanagar Date : November 08, 2024



PARTICULARS         Septem           22         Unax           1 Non-current Assets		
A       ASSETS         1       Non-current Assets         (a) Property, Plant and Equipment         (b) Intangible assets under development         (c) Financial Assets         (ii) Other Financial Assets         (d) Deferred tax assets (Net)         Sub-total-Non-Current Assets         (a) Inventories         (a) Inventories         (b) Financial Assets         (ii) Cash & Cash Equivalents         (iii) Cash & Cash Equivalents         (iii) Cash & Cash Equivalents         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         Sub-total-Current Assets         (c) Other Current Assets         Sub-total-Current Assets         Sub-total-Current Assets         TOTAL-ASSETS         B         CUITY AND LIABILITIES         1 Equity         (b) Other Equity         Sub-Total-Equity         Liabilities         (i) Borrowings         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (i) Borrowings         (ii) Trade Payables         a. Total Outstanding Due of	As At ember 30, 2024	(INR In Lakhs) As At September 30, 202
1       Non-current Assets         (a) Property, Plant and Equipment         (b) Intangible assets under development         (c) Financial Assets         (ii) Other Financial Assets         (iii) Other Financial Assets         (i) Deferred tax assets (Net)         Sub-total-Non-Current Assets         2         Current Assets         (a) Inventories         (b) Financial Assets         (ii) Trade Receivables         *         (iii) Cash & Cash Equivalents         (iiii) Bank balances other than above         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         5         1         5         1         6         7         7         7         7         7         8         2         9         10         12         12         13         14         14         15         15         16         16         17 <th>audited</th> <th>Unaudited</th>	audited	Unaudited
(a) Property, Plant and Equipment         (b) Intangible assets under development         (c) Financial Assets         (d) Deferred tax assets (Net)         Sub-total-Non-Current Assets         (a) Inventories         (a) Inventories         (b) Financial Assets         (c) Trade Receivables         *         (ii) Cash & Cash Equivalents         (iiii) Bank balances other than above         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         (c) Other Current Assets         (c) Other Current Assets         Sub-total-Current Assets         Sub-total-Current Assets         (a) Equity Share Capital         (b) Other Equity         Sub-Total-Equity         Liabilities         (a) Equity Share Capital         (b) Other Equity         Sub-Total-Equity         Liabilities         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (i) Borrowings         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (ii) Trade Payables         a. Total	10 - 100 - 21 - 1 - 41	Unddited
(b) Intangible assets under development         (c) Financial Assets         (ii) Other Financial Assets         (d) Deferred tax assets (Net)         Sub-total-Non-Current Assets         (a) Inventories         (b) Financial Assets         (i) Trade Receivables         (ii) Cash & Cash Equivalents         (iii) Bank balances other than above         (iv) Other Financial Assets         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         (c) Other Current Assets         Sub-total-Current Assets         (c) Other Current Assets         Sub-total-Current Assets         Sub-total-Current Assets         1 Equity         (a) Equity Share Capital         (b) Other Equity         Liabilities         (i) Borrowings         (b) Provisions         (c) Cerrent Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (b) Borrowings         (ii) Borrowings         (ii) Borrowings         (ii) Borrowings         (ii) Borrowings         (iii) Trade Payables         a. Total Outstanding Due of Micro and Small Enterprises <td>2 - 50 7 10 - 10</td> <td></td>	2 - 50 7 10 - 10	
(c) Financial Assets         (ii) Other Financial Assets         (iii) Other Financial Assets         (iii) Other Financial Assets         (a) Inventories         (a) Inventories         (i) Trade Receivables         (iii) Cash & Cash Equivalents         (iii) Cash & Cash Equivalents         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         (c) Other Equity         Sub-total-Current Assets         1 Equity         (a) Equity Share Capital         (b) Other Equity         Sub-Total-Equity         Liabilities         (a) Financial Habilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (i) Borrowings         (ii) Trade Payables         (iii) Trade Payables         a. Total Outstanding Due of	697.29	631.7
(i) Investments         (ii) Other Financial Assets         (d) Deferred tax assets (Net)         Sub-total-Non-Current Assets         2 Current Assets         (a) Inventories         (b) Financial Assets         (i) Trade Receivables         (ii) Bank balances other than above         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         Sub-total-Current Assets         (i) Equity AND LIABILITIES         1 Equity         (a) Equity Share Capital         (b) Other Equity         Sub-Total-Equity         Liabilities         (i) Borrowings         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (i) Borrowings         (ii) Borrowings         (i) Borrowings         (iii) Trade Payables         a. Total Outstanding Due of Micro and Small Enterprises         b. Total Outstanding Due of Other than Micro and Small Enterprises         (b) Other Financial Liabilities         (c) Porvision         (d) Dotter Current Liabilities	1.40	
(ii) Other Financial Assets         (d) Deferred tax assets (Net)         Sub-total-Non-Current Assets         2 Current Assets         (a) Inventories         (b) Financial Assets         (ii) Cash & Cash Equivalents         (iii) Bank balances other than above         (iv) Other Financial Assets         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         TOTAL-ASSETS         3 EQUITY AND LIABILITIES         1 Equity         (a) Equity Share Capital         (b) Other Equity         Sub-Total-Equity         Liabilities         2 Non-Current Liabilities         (i) Borrowings         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (i) Borrowings         (ii) Trade Payables         (iii) Trade Payables         (iii) Other Financial Liabilities         (ii) Other Financial Due of Micro and Small Enterprises         (b) Other Current Liabilities         (iii) Other Financial Liabilities         (iii) Other Financial Liabilities		
(d) Deferred tax assets (Net)         Sub-total-Non-Current Assets         2 Current Assets         (a) Inventories         (b) Financial Assets         (ii) Cash & Cash Equivalents         (iiii) Bank balances other than above         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         Sub-total-Current Assets         1 Equity         (a) Equity Share Capital         (b) Other Equity         Sub-Total-Equity         Liabilities         (i) Borrowings         (i) Borrowings         (ii) Borrowings         (iii) Trade Payables         a. Total Outstanding Due of Micro and Small Enterprises         (ii) Other Financial Liabilities         (iii) Other Financial Liabilities         (iv) Trade Payables         (iv) Trade Payables         (iv) Financial Liabilities         (iv) Trade Payables         (iv) Trade Payables         (iv) Trade Payables         (iv) Other Current Liabilities         (iv) Other Financial Liabilities         (iv) Other Financial Liabilities         (iv) Other Financial Liabilities	502.46	363.5
Sub-total-Non-Current Assets         2         Current Assets         (a) Inventories         (b) Financial Assets         (ii) Cash & Cash Equivalents         (iii) Bank balances other than above         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         (c) Other Current Assets         Sub-total-Current Assets         Sub-total-Equity         (a) Equity Share Capital         (b) Other Equity         Liabilities         2         Non-Current Liabilities         (a) Financial liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (b) Borrowings         (i) Borrowings         (ii) Trade Payables         a. Total Outstanding Due of Micro and Small Enterprises         (iii) Other Financial Liabilities         (b) Other Curre	17.42	17.4
2       Current Assets         (a) Inventories       (b) Financial Assets         (ii) Cash & Cash Equivalents       (iii) Cash & Cash Equivalents         (iii) Bank balances other than above       (iv) Loans         (v) Other Financial Assets       (c) Other Current Assets         Sub-total-Current Assets       (c) Other Current Assets         Image: Comparison of the comparison	0.00	
(a) Inventories         (b) Financial Assets         (ii) Cash & Cash Equivalents         (iii) Bank balances other than above         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         I Equity         Sub-total-Current Assets         1 Equity         (a) Equity Share Capital         (b) Other Equity         Sub-Total-Equity         Liabilities         (a) Financial Liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         (c) Deferred Tax Liabilities (Net)         (c) Deferred Tax Liabilities         (c) Deferred Tax Liabilities         (i) Borrowings         (ii) Trade Payables         (iii) Outstanding Due of Micro and Small Enterprises         (iii) Other Funancial Liabilities         (iii) Other Funancial Liabilities	1218.57	1070.9
(a) Inventories         (b) Financial Assets         (i) Trade Receivables         (ii) Cash & Cash Equivalents         (iii) Bank balances other than above         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         1         EQUITY AND LIABILITIES         1         Equity         (a) Equity Share Capital         (b) Other Equity         Sub-Total-Equity         Liabilities         (a) Financial Ilabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities (Net)         Sub-Total-Non-Current Liabilities         (i) Borrowings         (ii) Trade Payables         (ii) Outstanding Due of Micro and Small Enterprises         (ii) Other Current Liabilities         (i) Other Funancial Liabilities         (i) Other Funancial Liabilities		
(i) Trade Receivables         (ii) Cash & Cash Equivalents         (iii) Bank balances other than above         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         I EQUITY AND LIABILITIES         I Equity         (a) Equity Share Capital         (b) Other Equity         Sub-Total-Equity         Liabilities         2 Non-Current Liabilities         (a) Financial Ilabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (i) Borrowings         (ii) Borrowings         (iii) Trade Payables         a. Total Outstanding Due of Micro and Small Enterprises         b. Total Outstanding Due of Other than Micro and Small Enterprises         (b) Other Current Liabilities         (c) Provisions		
(ii) Cash & Cash Equivalents         (iii) Bank balances other than above         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         Image: Comparison of the second s	538.63	435.4
(ii) Cash & Cash Equivalents         (iii) Bank balances other than above         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         Image: Comparison of the second s		
(iii) Bank balances other than above         (iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         TOTAL-ASSETS         EQUITY AND LIABILITIES         1 Equity         (a) Equity Share Capital         (b) Other Equity         Liabilities         2 Non-Current Liabilities         (a) Financial Habilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities (Net)         Sub-Total-Non-Current Liabilities         (i) Borrowings         (ii) Trade Payables         a. Total Outstanding Due of Micro and Small Enterprises         b. Total Outstanding Due of Other than Micro and Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions	1312.83	832.1
(iv) Loans         (v) Other Financial Assets         (c) Other Current Assets         Sub-total-Current Assets         Image: Contract Contract Contract Assets         Image: Contract Contract Contract Assets         Image: Contract Contrent Contrecont Contract Contract Contract Contract Con	143.20	190.4
(c) Other Current Assets         Sub-total-Current Assets         TOTAL-ASSETS         EQUITY AND LIABILITIES         1 Equity         (a) Equity Share Capital         (b) Other Equity         Liabilities         2 Non-Current Liabilities         (a) Financial liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities (Net)         Sub-Total-Non-Current Liabilities         (b) Derrowings         (c) Deferred Tax Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (b) Other Current Liabilities         (c) Provisions         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (b) Other Current Liabilities         (c) Provisions         (c) Provisions	681.69	497.0
Sub-total-Current Assets         TOTAL-ASSETS         EQUITY AND LIABILITIES         1 Equity         (a) Equity Share Capital         (b) Other Equity         Liabilities         2 Non-Current Liabilities         (a) Financial liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (b) Provisions         (c) Deferred Tax Liabilities         (a) Financial Liabilities         (b) Total-Non-Current Liabilities         (a) Financial Liabilities         (ii) Borrowings         (iii) Trade Payables         (iii) Trade Payables         a. Total Outstanding Due of Micro and Small Enterprises         b. Total Outstanding Due of Other than Micro and Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions         (c) Provisions	5.39	0.6
TOTAL-ASSETS         B       EQUITY AND LIABILITIES         1       Equity         (a) Equity Share Capital         (b) Other Equity         Liabilities         2       Non-Current Liabilities         (a) Financial liabilities         (a) Financial liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (b) Provisions         (c) Deferred Tax Liabilities         (a) Financial Liabilities         (b) Other Payables         (c) Provisions         (ii) Trade Payables         (iii) Other August         (b) Other Financial Liabilities         (b) Other Financial Liabilities         (c) Provisions         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions	36.56	22.6
TOTAL-ASSETS         B       EQUITY AND LIABILITIES         1       Equity         (a) Equity Share Capital         (b) Other Equity         Liabilities         2       Non-Current Liabilities         (a) Financial liabilities         (a) Financial liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (b) Provisions         (c) Deferred Tax Liabilities         (a) Financial Liabilities         (b) Other Payables         (c) Provisions         (ii) Trade Payables         (iii) Other August         (b) Other Financial Liabilities         (b) Other Financial Liabilities         (c) Provisions         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions	4.15 2722.45	81.8
B       EQUITY AND LIABILITIES         1       Equity         (a) Equity Share Capital	2722.45	2060.12
1       Equity         (a) Equity Share Capital         (b) Other Equity         Liabilities         2       Non-Current Liabilities         (a) Financial Itabilities         (a) Financial Itabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (b) Borrowings         (c) Deferred Tax Liabilities         (a) Financial Liabilities         (b) Borrowings         (c) Deferred Tax Liabilities         (a) Financial Liabilities         (b) Borrowings         (ii) Borrowings         (iii) Trade Payables         a. Total Outstanding Due of Micro and Small Enterprises         b. Total Outstanding Due of Other than Micro and Small Enterprises         (iii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions         (b) Other Current Liabilities	3941.02	2121.0
(a) Equity Share Capital         (b) Other Equity         Sub-Total-Equity         Liabilities         2 Non-Current Liabilities         (a) Financial liabilities         (a) Financial liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (b) Dorrowings         (ii) Trade Payables         a. Total Outstanding Due of Micro and Small Enterprises         b. Total Outstanding Due of Other than Micro and Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions	3341.02	3131.04
(b) Other Equity       Sub-Total-Equity         Liabilities		
Sub-Total-Equity         Liabilities         2 Non-Current Liabilities         (a) Financial liabilities         (i) Borrowings         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         3 Current Liabilities         (a) Financial Liabilities         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (b) Outstanding Due of Micro and Small Enterprises         b. Total Outstanding Due of Other than Micro and Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions         Sub-Total - Current Liabilities	75.60	75.00
Liabilities         2 Non-Current Liabilities         (a) Financial liabilities         (i) Borrowings         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         (a) Financial Liabilities         (ii) Borrowings         (iii) Trade Payables         a. Total Outstanding Due of Micro and         Small Enterprises         b. Total Outstanding Due of Other than Micro and         Small Enterprises         (iii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions         Sub-Total - Current Liabilities	2321.97	75.60
2       Non-Current Liabilities         (a) Financial liabilities       (i) Borrowings         (b) Provisions       (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities       (c) Deferred Tax Liabilities         3       Current Liabilities         (a) Financial Liabilities       (c) Deferred Tax Liabilities         (a) Financial Liabilities       (c) Deferred Tax Liabilities         (a) Financial Liabilities       (c) Borrowings         (ii) Borrowings       (c) Borrowings         (iii) Trade Payables       (c) Anterprises         (b) Total Outstanding Due of Micro and Small Enterprises       (c) Provisions         (iii) Other Financial Liabilities       (c) Provisions         (b) Other Current Liabilities       (c) Provisions	2397.57	1923.19
(a) Financial liabilities         (i) Borrowings         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         3 Current Liabilities         (a) Financial Liabilities         (a) Forowings         (ii) Trade Payables         a. Total Outstanding Due of Micro and         Small Enterprises         b. Total Outstanding Due of Other than Micro and         Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions	2357.57	1998.79
(i) Borrowings         (b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         3 Current Liabilities         (a) Financial Liabilities         (i) Borrowings         (ii) Trade Payables         a. Total Outstanding Due of Micro and Small Enterprises         b. Total Outstanding Due of Other than Micro and Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions		
(b) Provisions         (c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         3 Current Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (i) Borrowings         (ii) Trade Payables         a. Total Outstanding Due of Micro and         Small Enterprises         b. Total Outstanding Due of Other than Micro and         Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions		
(c) Deferred Tax Liabilities (Net)         Sub-Total-Non-Current Liabilities         3 Current Liabilities         (a) Financial Liabilities         (i) Borrowings         (ii) Trade Payables         a. Total Outstanding Due of Micro and         Small Enterprises         b. Total Outstanding Due of Other than Micro and         Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions	12.73	19.89
Sub-Total-Non-Current Liabilities         3 Current Liabilities         (a) Financial Liabilities         (i) Borrowings         (ii) Trade Payables         a. Total Outstanding Due of Micro and Small Enterprises         b. Total Outstanding Due of Other than Micro and Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions	0.00	0.00
3 Current Liabilities         (a) Financial Liabilities         (i) Borrowings         (ii) Trade Payables         a. Total Outstanding Due of Micro and         Small Enterprises         b. Total Outstanding Due of Other than Micro and         Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions	3.84	12.41
(a) Financial Liabilities         (i) Borrowings         (ii) Trade Payables         a. Total Outstanding Due of Micro and         Small Enterprises         b. Total Outstanding Due of Other than Micro and         Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions	16.57	32.30
(a) Financial Liabilities         (i) Borrowings         (ii) Trade Payables         a. Total Outstanding Due of Micro and         Small Enterprises         b. Total Outstanding Due of Other than Micro and         Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions		52.50
(i) Borrowings         (ii) Trade Payables         a. Total Outstanding Due of Micro and         Small Enterprises         b. Total Outstanding Due of Other than Micro and         Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions		
(ii) Trade Payables         a. Total Outstanding Due of Micro and         Small Enterprises         b. Total Outstanding Due of Other than Micro and         Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions		
a. Total Outstanding Due of Micro and Small Enterprises b. Total Outstanding Due of Other than Micro and Small Enterprises (ii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions	114.63	0.79
Small Enterprises         b. Total Outstanding Due of Other than Micro and Small Enterprises         (ii) Other Financial Liabilities         (b) Other Current Liabilities         (c) Provisions		
b. Total Outstanding Due of Other than Micro and Small Enterprises (ii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions		
Small Enterprises (ii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions Sub-Total - Current Liabilities	466.72	385.76
(ii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions		
(b) Other Current Liabilities (c) Provisions	701.37	502.98
(c) Provisions	53.08	40.54
Sub-Total - Current Linkilision	172.74	150.70
and rotal - current Liabilities 1	18.34	19.18
	1526.88	1099.95
TOTAL - EQUITY AND LIABILITIES		



Annexure- II	Ar	nexi	ure-	11
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CASH FLOW STATEMENT (STANDALONE)	Period ended	(INR in Lakh
PARTICULARS	2024	2023
A) CASH FLOW FROM OPERATING ACTIVITIES :	Unaudited	Unaudited
y cash cow mon operating activities :		
Net profit before tax and extraordinary items	201.00	
Adjustments for :	386.80	148.8
Depreciation	65.90	
Expected Credit Loss	65.80 31.82	54.4
Interest expenses	2.27	2.3
Interest income	(25.11)	(18.5
Dividend Income	(0.01)	(10.0
Profit on Sale of Property, Plant and equipments	-	(7.2
Profit on Sale of Mutual Fund		(0.1
Operating profit before working capital changes	461.57	180.6
Adjustments for (increase) / decrease in operating assets		
Adjustments for Working Capital changes:		
Inventories	121.21	(31.3
Trade Receivables Loans	(313.26)	(85.7
	(0.61)	0.3
Other current assets and Other financial assets	9.60	4.3
Adjustments for increase / (decrease) in oprating liabilities		
Trade Payables Short term Provision	75.63	170.48
Other current liabilities	6.11	6.39
Long term Provision	(151.94)	(27.93
Cash generated from operations	-	· ·
Direct taxes paid	208.31	217.13
Net cash from operating activities	(131.90)	(47.59
(A)	76.41	169.54
B) CASH FLOW FROM INVESTING ACTIVITIES :		
Acquisition of Property, Plant and Equipments	(07.00)	
Proceeds from sale of Property, Plant and Equipments	(95.63)	(117.04
Investment in Instrument	(22.65)	9.51
Interest Received	(22.65)	(21.90
Dividend Received	0.01	3.89
Net cash from / (used) in investing activities (B)	(98.98)	0.01
	1	(123,33
CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds/(Repayment) of Short term borrowings	54.07	2.09
Interest paid Dividend Paid	(2.27)	(1.01)
Net Cash from / (used) in financian activities		*
	51.80	1.08
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	29.23	45.09
Cash and cash equivalent at beginning of the year	-	45.09
the components being :		
Cash on hand '	0.27	0.31
deposit accounts	795.39	642.08
	795.66	642.39
Cash and cash equivalents at end of the year		
the components being :		
Cash on hand	1.28	0.21
deposit accounts	823.61	687.27
	824.89	687.48
Net Increase / (Decrease) as disclosed above	29.23	
		45.09





Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results of Rolcon Engineering Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

#### To The Board of Directors of ROLCON ENGINEERING COMPANY LIMITED

We have reviewed the accompanying consolidated statement of financial results of **ROLCON ENGINEERING COMPANY LIMITED** ("the Holding Company") and its Associates for the quarter ended September 30, 2024 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

These consolidated quarterly financial results as well as year to date financial results have been prepared on the basis of the financial statements as per Ind AS which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company in its Board meeting dated 8<sup>h</sup> November, 2024. Our responsibility is to express a conclusion on these financial results based on our review of such consolidated financial statements as per Ind AS which have been prepared in accordance with the recognition and measurement principles laid down in Ind AS under Section 133 of the Companies Act, 2013 read with relevant rules issued there under ('Ind AS'); or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

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. 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 Listing Regulations, to the extent applicable.

The statement includes the results of the following entities:

Name of	the entity		Relationship
Sudeep Limited	Rub-Chem	Private	Associate enterprise

Based on our review conducted and procedures performed as stated in paragraph above and based on the consideration referred to in paragraph 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 Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Head Office: "Chandra Chitt", Bs. Utkarsh School, Opp. Satnam Hospital, Akshar Marg, Rajkot, Gujarat - 360001 O: +91-281-2459996 | 🖸 +91 99789 24024 | 🐱 ho@htaca.com | @www.htaca.com



#### Other Matters

- a) We did not audit the quarterly financial results of an Associates included, whose financial statements reflect total Profit for the Period of ₹ 16.69 Lakhs and total Other Comprehensive Income of ₹ 3.26 Lakhs for the three months ended on that date, as considered in the consolidated Ind AS financial statements. These financial statements have been audited by other auditors whose report have been furnished to us by the Management and our opinion on the consolidated Ind AS financial results, in so far as it related to the amounts and disclosures included in respect of this associates, is based solely on the report of the other auditors.
- b) Our opinion on the consolidated quarterly financial results of an Associates above, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors and the financial statements / financial information certified by the Management.
- c) Our conclusion on the consolidated financial results and our report in terms of the Listing Regulations are based solely on this interim financial results/financial information of the subsidiaries as certified by the management of the Holding Company. According to the information and explanations given to us by the management of the Holding Company, this interim financial results/financial information are not material to the Group.

Our conclusion on the consolidated financial results is not modified in respect of the above matters.

Place : Rajkot Date : November 08, 2024 UDIN : 24106249BKAEQC1321



For, H T A And Associates Chartered Accountants FRN. 120457W

Hiren C. Thakker Partner Membership No. 106249

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	ROLCON E CIN Reg. Office Address: Anand Soj Statement of Consolidated unaudited Financia	NGINEERING C L29259GJ196 litra Road, Valla Results for th	IPLC001439	199120 0	arat-India. ed on Septemb	er 30, 2024	_
-							khs Except EPS
		1.5.5.5			olidated	A. 11	
Sr.	Particulars	the second secon	Quarter Ended		Half Yea	r Ended	Year Ended
No	ratteuidis	September	June 30,	September	September	September	
		30, 2024	2024	30, 2023	30, 2024	30, 2023	March 31, 202
1	Income	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	(a) Revenue from operations						
	(b) Other Income	1448.09	1692.60	1464.07	3140.69	2589.86	5149.8
-	Total Income	17.73	16.62	23.46	34.35	53.81	306.5
2		1465.82	1709.22	1487.53	3175.04	2643.67	5456.4
-	(a) Cost of materials consumed						5450,4
******	(b) Change in inventories of finished goods, work-in-progress	547.57	698.31	676.28	1245.88	1217.92	2548.94
	and stock-in-trade						2340.5
	(c) Employee benefits expense	38.85	103.90	38.47	142.75	(17.80)	(263.36
	(d) Finance Costs	207.93	199.22	186.88	407.15	362.20	769.80
	(e) Depreciation and amortization expense	2.10	4.07	1.01	6.17	2.64	7.54
-	(f) Other Expenditure	34.94	30.86	30.21	65.80	54.42	123.32
	Total Expenses	435.53	484.96	467.59	920.49	875.48	1758.67
7		1266.92	1521.32	1400.44	2788.24	2494.86	4944.97
3	Share of Profit/(Loss) of Associates	6.58	1.49	3.18	8.07	2.99	the state of the second second second second
4	Profit before Exceptional Items & tax (1-2)	205.48	189.39	90.27	394.87	151.80	21.24
	Add/Less:Exceptional Items	0.00	0.00	0.00	0.00	the second s	532.71
	Profit before Tax (3+4)	205.48	189.39	90.27	394.87	0.00	0.00
	Tax Expense :			30.27	394.87	151.80	532.71
	Current Tax	37.84	86.85	18.41	124.00		
_	Adjustment of tax relating to earlier periods	0.00	0.00	0.00	124.69	33.73	242.85
	Deferred tax	(2.05)	(1.57)	2.01	0.00	0.00	2.84
8	Net Profit for the period after Tax (5 - 6 )	169.69	104.11		(3.62)	13.15	(3.86)
9	Other Comprehensive Income (Net of tax)	105.05	104.11	69.85	273.80	104.92	290.88
-	Items will not be classified to Profit & Loss:						a - martin - martin - martin
	I) Remeasurements Gain/ (Loss) of the						
	defined benefit plans						
	ii) Fair value changes on investments	0.00	0.00	0.00	0.00	0.00	(13.54)
	iii) Fair value changes on investments of	21.91	27.42	7.79	49.33	22.22	35.75
	Associates Company						
	Income tax relating to items that will be reclassified	0.77	0.81	0.53	1.58	0.92	2.24
	to profit or loss						
	I) Fair value changes on investments				1	ana su ana su	
1,	In the verse changes on investments	(5.52)	(6.90)	(0.62)	(12.42)	3.39	(53.04)
10 (	Total Comprehensive Income for the period (Net of Tax) (7+8)	186.85	125.44	77.55	312.29	131.45	
	Paid up Equity Share Capital (Face value of Rs.10/- Each )	75.60	75.60	75.60	75.60	75.60	262.29 75.60
	Other Equity / Reseve & Surplus						
	arning Per Share:			-		•	2040.58
i 6	Basic & Diluted EPS before Extraordinary Item	22.45	13.77	0.74			
ii E	Basic & Diluted EPS after Extraordinary Item	22.45	13.77	9.24	36.22	13.88	38.48
1.1		22.43	13.77	9.24	36.22	13.88	38.48

Notes:

The above financial results for quarter and half year ended on September 30, 2024 have been reviewed by Audit Committee and approved by the Board 1 of Directors at their meeting held on November 08, 2024. The statutory Auditor have expressed an unmodified opinion in thier report and same Audit

Report has been filed with stock exchange and also available at Company's Website : www.rolconengineering.com 2 This statement has been prepared in accordance with the Companies (Ind -Accounting Standered) Rule, 2015 (Ind As) Priscribed under section 133 of

the companies Act, 2013 and other Recognised accounting Practices and policies to the Extent applicable. 3 The company is engaged in the business of manufacturing of "Engineering Goods", which is the only "Operating Segment" as per Ind AS 108.

Accordingly, no separate segement information has been provided.

4 There was no exceptional/extraordinary item during the quarter/ half year ended September 30, 2024.

5 The Figures of the previous quarter/ half year/ year have been regrouped / reclassified wherever necessary.

6 Statement of Assest & Liability (Consolidated) is attached as Annexure - III

7 Cash flow (Consolidated) is attached with this result as Annexure - IV

Place : Vallabh Vidyanagar Date : November 08, 2024



For and on behalf of **Rolcon Engineering Company Limited** 

S. H. Anin (Chairman & WTD) (DIN:00494016)

## Annexure-III

PARTICULARS	As At	As At
A ASSETS	2024 Unaudited	September 3 2023 Unaudited
1 Non-current Assets		
(a) Property, Plant and Equipment	697.29	631.7
(b) Intangible assets under development (c) Financial Assets	1.40	1.4
(i) Investments		
(ii) Other Financial Assets	512.11	367.9
(d) Deferred tax assets (Net)	17.42	17.4
Sub-total-Non-Current Assets	0.00	56.7
Sub-total-Non-Current Assets	1228.22	1074.8
2 Current Assets		
(a) Inventories	538.63	435.4
(b) Financial Assets	536.03	435.4
(i) Investments		
(i) Trade Receivables	1712.92	832.1
(ii) Cash & Cash Equivalents		190.4
(iii) Bank balances other than above		497.0
(iv) Loans		
(v) Other Financial Assets		22.6
(c) Other Current Assets		81.8
Sub-total-Current Assets		2060.1
TOTAL ACCESS		
TOTAL-ASSETS B EQUITY AND LIABILITIES	3950.67	3134.9
1 Equity		
(a) Equity Share Capital	and the second	
(b) Other Equity	the second s	75.6
Sub-Total-Equity		1927.1
Liabilities	2407.22	2002.7
2 Non-Current Liabilities	September 30, 2024 Unaudited 697.29 1.40 512.11 17.42 0.00 1228.22 538.63 1312.83 143.20 681.69 5.39 36.56 4.15 2722.45	
(a) Financial liabilities		
(i) Borrowings	10.70	
(b) Provisions		19.89
(c) Deferred Tax Liabilities (Net)		0.0
Sub-Total-Non-Current Liabilities		12.4 32.3
		32.30
3 Current Liabilities (a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables	114.63	0.79
a. Total Outstanding Due of Micro and		
Small Enterprises		
b. Total Outstanding Due of Other than Micro and	466.72	385.76
Small Enterprises		
(ii) Other Financial Liabilities		502.98
(b) Other Current Liabilities	the second se	40.54
(c) Provisions		150.70
	18.34	19.18
	1	
(d) Current Tax Liabilities(Net)		
		1099.95



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Annexure-IV

		0.1.1	(Amt. in Lakh	
	PARTICULARS	Statements diversity of	September 30,	
66			2023	
A)	CASH FLOW FROM OPERATING ACTIVITIES :	Unaudited	Unaudited	
	Net profit before tax and extraordinary items	394.87	151.8	
	<u>Adjustments for :</u>		4.24.0	
	Depreciation	65.80	54.4	
	Expected Credit Loss Interest expenses	31.82	2.3	
	Interest expenses	2.27	1.0	
	Dividend Income	(25.11)	(18.5	
	Profit on Sale of Property, plant and equipments	(0.01)	(0.0	
	Profit on Sale of Mutual Fund		(7.2	
	Operating profit before working capital changes	-	(0.1	
	Adjustments for (increase) / decrease in operating assets	469.64	183.5	
	Adjustments for Working Capital changes:			
	Inventories			
	Trade Receivables	121.21	(31.3	
	Loans	(313.26)	(85.7	
	Other current assets and Other financial assets	(0.61)	0.3	
	Adjustmenfs for increase / (decrease) in oprating liabilities	9.60	4.3	
	Trade Payables	75.60	5 200 / 20	
	Short term Provision	75.63	170.4	
	Other current liabilities	6.11	6.3	
	Long term Provision	(151.94)	(27.9	
	Cash generated from operations	216.38		
	Direct taxes paid	(131.90)	220.1	
	Net cash from operating activities (A)	84.48	(47.5)	
(8)			1/2.3.	
(0)	CASH FLOW FROM INVESTING ACTIVITIES :			
	Acquisition of Property, Plant & Equipments	(95.63)	(117.04	
	Proceeds from sale of Property, Plant & Equipments Investment in Instrument	-	9.51	
	Interest Received	(30.72)	(24.89	
	Dividend Received	19.29	3.89	
	Sindend Received	0.01	0.01	
	Net cash from / (used) in investing activities (B)			
	(B)	(107.05)	(128.52	
(C)	CASH FLOW FROM FINANCING ACTIVITIES :			
	Proceeds/(Repayment) of Short term borrowings	51.07		
	Interest paid	54.07	2.09	
	Dividend Paid	(2.27)	(1.01	
	Corporate Dividend Tax Paid	-	10 10	
	Net Cash from / (used) in financing activities (C)	51.80	1.08	
210-1-2	Net Increase //Demoscolis In the internet		1.08	
	(A+B+C)	29.23	45.09	
	Cash and cash equivalent at beginning of the year			
	the components being :			
	Cash on hand			
	deposit accounts	0.27	0.31	
		795.39	642.08	
	Cash and cash equivalents at end of the year	795.66	642.39	
	the components being :			
	Cash on hand			
	leposit accounts	1.28	0.21	
		823.61	687.27	
-		824.89	687.48	



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