

CIN: - L45208GJ1983PLC006056

7th May, 2024

GST NO: [REDACTED]

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To,
The General Manager,
BSE Limited,
Corporate Relationship Department,
P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001.

BSE Scrip Code: 513337 ISIN: INE145J01032

Sub: Outcome of Board Meeting as per Regulation 30 and Disclosure of Financial Results as per Regulation 33 of the SEBI (LODR) Regulations, 2015.

With reference to the captioned subject, we hereby inform you that at the Board Meeting of the Company held today i.e., Tuesday, 7th May, 2024 at 9:30 A.M., the Board considered and approved the following agenda:

1) Approval of unaudited Standalone Financial Results for the Quarter and Year ended on 31st March, 2024.

The Board of Directors duly approved standalone Unaudited Financial Results of the company for the Quarter and Year ended on 31st March, 2024 together with Limited Review Report issued by the Auditor of the company.

2) Approval of unaudited Consolidated Financial Results for the Quarter and Year ended on 31st March, 2024.

The Board of Directors duly approved Un-audited consolidated Financial Results of the Company for the Quarter and Year ended on 31st March, 2024 together with Limited Review Report issued by the Statutory Auditors of the Company.

Un-Audited Standalone and consolidated Financial Results attached herewith shall be available on the Company website i.e., www.gujarattoolroom.com.

Board Meeting commenced at 9:30 A.M. and concluded at 10:30 A.M.

For Gujarat Toolroom Limited

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NARENDRA SHARMA
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Narendra Sharma
Managing Director
DIN: 10295571

Independent Auditor's Limited Review Report on Unaudited Quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
Gujarat Toolroom Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **GUJARAT TOOLROOM LIMITED** ('the Company') for the quarter ended **31st March 2024** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our responsibility is to issue a report on the financial statement based on our review.

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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Consolidated 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 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, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the act read with relevant rules issued there under and other recognized accounting practice and policies 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

Thanking you

FOR, K M CHAUHAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 125924W



Kishorsinh M. Chauhan
Partner
Membership No. 118326



Date : 07/05/2024

Place : Rajkot

UDIN : 24118326BKHJUK4265

CIN: - L45208GJ1983PLC006056

GST NO: [REDACTED]

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Unaudited Standalone Financial Results for the quarter ended on 31st March, 2024

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	31.03.2024	31.12.2023	31.03.23	31.03.2024	31.03.2023	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
I. ASSETS						
Non-Current Assets						
(1) (±) Property, Plant and Equipment and Intangible Assets						
(i) Property, Plant and Equipment	94.71	5.41	-	94.71	-	-
(ii) Intangible Assets	-	-	-	-	-	-
(iii) Capital Work-in-Progress	-	-	-	-	-	-
(iv) Intangible Assets Under Development	-	-	-	-	-	-
(b) Non-Current Investments	67.25	67.25	-	67.25	-	-
(c) Deferred Tax Assets (Net)	-	-	-	-	-	-
(d) Long-term Loans and Advances	-	-	-	-	-	-
(e) Other Non-Current Assets	-	-	-	-	-	-
2 Current Assets						
(a) Current Investments	-	-	-	-	-	-
(b) Inventories	5,658.70	217.43	168.65	5,658.70	168.65	168.65
(c) Trade Receivables	260.60	3,289.83	226.29	260.60	226.29	226.29
(d) Cash and Cash Equivalents	784.92	224.27	6.80	784.92	6.80	6.80
(e) Short-Term Loans and Advances	2,462.74	1,583.43	359.53	2,462.74	359.53	359.53
(f) Other Current Assets	157.68	19.77	0.10	157.70	0.10	0.10
Total Assets	9,486.61	5,407.39	761.37	9,344.64	761.37	761.37
II. EQUITY AND LIABILITIES						
(1) Shareholder's Funds						
(a) Share Capital	555.54	555.54	555.54	555.54	555.54	555.54
(b) Reserves and Surplus	1,113.17	1,021.91	79.78	1,113.17	79.78	79.78
(c) Money received against Share Warrants	-	-	-	-	-	-
(2) Foreign Currency Translation Reserve						
(a) Long-Term Borrowings	-	-	-	-	-	-
(b) Deferred Tax Liabilities (Net)	-	-	-	-	-	-
(c) Other Long Term Liabilities	-	-	-	-	-	-
(d) Long-Term Provisions	-	-	-	-	-	-
(4) Current Liabilities						
(a) Short-Term Borrowings	-	-	94.49	-	94.49	94.49
(b) Trade Payables						
(A) Total outstanding dues of micro enterprises and small er	7,585.37	3,628.56	-	7,585.37	-	-
(B) Total outstanding dues Other Than micro enterprises an	-	-	-	-	-	-
(c) Other Current Liabilities	67.25	67.25	(0.17)	(74.72)	(0.17)	(0.17)
(d) Short-Term Provisions	165.28	134.13	31.74	165.28	31.74	31.74
Total Equity and Liabilities	9,486.61	5,407.39	761.37	9,344.64	761.37	761.37

NARENDRA SHARMA
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Date: 2024.05.07
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Narendra Sharma
Director
10295571

Place: Rajkot
Date: 07.05.2024

CIN: - L45208GJ1983PLC006056

GST NO: [REDACTED]

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Unaudited Standalone Financial Results for the quarter ended on 31st March, 2024

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		
	31.03.2024	31.12.2023	31.03.23	31.03.2024	31.03.2023	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
I Revenue From Operations	9,959.38	5,863.77	163.60	20,583.52	240.86	240.86
II Other Income	8.44	0.11	1.13	8.63	1.14	1.14
III Total Income (I+II)	9,967.82	5,863.88	164.73	20,592.15	242.00	242.00
IV EXPENSES:						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	15,242.22	5,272.41	170.51	24,719.04	220.53	220.53
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	(5,441.28)	(8.64)	(118.62)	(5,490.05)	(168.65)	(168.65)
Employee Benefits Expenses	9.31	14.08	0.52	25.28	2.12	2.12
Finance costs	-	-	-	-	-	-
Depreciation and amortization expenses	2.45	0.26	-	2.71	-	-
Other Expenses	31.79	70.52	9.14	136.60	19.25	19.25
Total expenses (IV)	9,844.50	5,348.63	61.54	19,393.58	73.25	73.25
V Profit/(Loss) before exceptional items and tax	123.32	515.25	103.19	1,198.57	168.75	168.75
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	123.32	515.25	103.19	1,198.57	168.75	168.75
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	123.32	515.25	103.19	1,198.57	168.75	168.75
X Tax expense: -						
(1) Current Tax	32.06	133.12	30.00	165.19	30.00	30.00
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	-	-	-	-	-	-
XI Profit/(Loss) for the period from continuing operation	91.25	382.13	73.19	1,033.39	138.75	138.75
XII Profit/(Loss) for discontinued operation	-	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-	-
XV Profit/(Loss) for the period	91.25	382.13	73.19	1,033.39	138.75	138.75
XVI Earnings per equity share:						
(1) Basic	0.16	0.69	0.13	1.86	0.25	0.25
(2) Diluted	0.16	0.69	0.13	1.86	0.25	0.25

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Date: 2024.05.07 10:50:23 +05'30'

Narendra Sharma
Director
10295571

Place: Rajkot
Date : 07.05.2024

CIN: - L45208GJ1983PLC006056

GST NO: [REDACTED]

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Cash Flow Statement as on 31/03/2024

Particulars	Amount in Lakhs		Amount in Lakhs	
	31.03.2024		31.03.23	
	Rs	Rs	Rs	Rs
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		1,198.57		168.75
Add Back: -				
Depreciation	2.71		-	
Deferred Revenue Expenditure	-		-	
Loss on sale of Assets	-		-	
Interest expense	-		-	
Others if any	-	2.71	-	-
Deduct: -				
Interest income	-		-	
Profit on sale of Assets	-		-	
Others if any	8.63	8.63	1.14	1.14
Operating profit before working capital changes		1,192.65		167.61
Adjustments for:				
Decrease/(Increase) in Receivables	(34.32)		(226.29)	
Decrease/(Increase) in Inventories	(5,490.05)		(168.65)	
Increase/(Decrease) in Payables	7,585.37	2,061.00	-	(394.94)
Cash generated from operations		3,253.66		(227.33)
Income Tax Adjustment		31.64		(1.39)
Cash flow before extraordinary item		3,222.01		(225.94)
Proceeds from extraordinary item		8.63		1.14
Net Cash flow from Operating activities		3,230.64		(224.80)
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(97.42)		-	
Sale of Fixed Assets	-		-	
Increase in Long & Short Term Advances & Investment	-		-	
Increase in other Current & NON Current Assets	(2,186.06)		(322.23)	
Interest income	-		-	
Net Cash used in Investing activities		(2,283.48)		(322.23)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issuance of share capital	-		486.00	
Proceeds from Long term Borrowings	-		-	
Proceeds from Short term Borrowings	(169.04)		59.89	
Subsidy	-		-	
Interest paid	-		-	
Net Cash used in financing activities		(169.04)		545.89
Net increase in cash & Cash Equivalents		778.12		(1.14)
Cash and Cash equivalents as at	31.03.2023	6.80	31.03.2022	7.94
Cash and Cash equivalents as at	31.03.2024	784.92	31.03.2023	6.80

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Date: 2024.05.07 10:50:48 +05'30'
Narendra Sharma
Director
10295571

Place: Rajkot
Date : 07.05.2024

Independent Auditor's Review Report On Consolidated Unaudited Quarterly and Year to Date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Gujarat Toolroom Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Gujarat Toolroom Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associates and joint ventures for the quarter ended March 31, 2024 and for the period from April 01, 2023 to March 31, 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. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended and the and the corresponding period from April 01, 2023 to March 31, 2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
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 rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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. 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 provide less assurance than an audit. 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:
- (i) GTL GEMS DMCC (Wholly owned subsidiary)
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 branch auditors and other auditors referred to in paragraph 7 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. The consolidated unaudited financial results include the interim financial statements of one subsidiary which have not been reviewed/audited by their auditors, whose interim financial statements reflect total assets of Rs. 39,261.18 Lacks as at March 31, 2024 and total revenue of Rs. 27,767.09 Lacks and Rs. 35,049.79 Lacks, total net profit after tax of Rs. 4,943.27 Lacks and Rs. 6,063.13 Lacks and total comprehensive income of Rs. 37,629.63 Lacks and Rs. 55,536.59 Lacks for the quarter ended March 31, 2024 and for the period from April 01, 2023 to, March 31, 2024 respectively, and cash flows (net) of Rs. 822.63 Lacks for the period from April 01, 2023 to, March 31, 2024, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements/ financial information / financial results are not material to the Group.

Thanking you

FOR, K M CHAUHAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 125924W



Kishorsinh M. Chauhan

Partner

Membership No. 118326

Date: 07/05/2024

Place: Rajkot

UDIN: 24 118326 BKHJUL7547



CIN: - L45208GJ1983PLC006056

GST NO: -

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Consolidated Unaudited Financial Results for the quarter ended on March 31, 2024

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	31.03.2024	31.12.2023	31.03.23	31.03.2024	31.03.2023	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
I. ASSETS						
Non-Current Assets						
(1) (a) Property, Plant and Equipment and Intangible Assets						
(i) Property, Plant and Equipment	94.71	5.41	-	94.71	-	-
(ii) Intangible Assets	-	-	-	-	-	-
(iii) Capital Work-in-Progress	-	-	-	-	-	-
(iv) Intangible Assets Under Development	-	-	-	-	-	-
(b) Non-Current Investments	-	-	-	-	-	-
(c) Deferred Tax Assets (Net)	-	-	-	-	-	-
(d) Long-term Loans and Advances	-	-	-	-	-	-
(e) Other Non-Current Assets	-	-	-	-	-	-
2 Current Assets						
(a) Current Investments	-	-	-	-	-	-
(b) Inventories	14,811.66	2,806.12	168.65	14,811.66	168.65	168.65
(c) Trade Receivables	30,263.13	10,607.86	226.29	30,263.13	226.29	226.29
(d) Cash and Cash Equivalents	829.43	224.27	6.80	829.43	6.80	6.80
(e) Short-Term Loans and Advances	2,453.78	1,585.40	359.53	2,453.78	359.53	359.53
(f) Other Current Assets	159.66	19.77	0.10	17.68	0.10	0.10
Total Assets	48,612.37	15,248.83	761.37	48,470.40	761.37	761.37
II. EQUITY AND LIABILITIES						
(1) Shareholder's Funds						
(a) Share Capital	555.54	555.54	555.54	555.54	555.54	555.54
(b) Reserves and Surplus	7,176.30	2,055.88	79.78	7,176.30	79.78	79.78
(c) Money received against Share Warrants	-	-	-	-	-	-
(2) Foreign Currency Translation Reserve						
(a) Long-Term Borrowings	-	-	-	-	-	-
(b) Deferred Tax Liabilities (Net)	-	-	-	-	-	-
(c) Other Long Term Liabilities	-	-	-	-	-	-
(d) Long-Term Provisions	-	-	-	-	-	-
(4) Current Liabilities						
(a) Short-Term Borrowings	19.86	19.83	94.49	19.86	94.49	94.49
(b) Trade Payables						
(A) Total outstanding dues of micro enterprises and small enterprises	40,674.94	12,463.73	-	40,674.94	-	-
(B) Total outstanding dues Other Than micro enterprises and small enterpr	-	-	-	-	-	-
(c) Other Current Liabilities	20.46	19.73	(0.17)	(121.52)	(0.17)	(0.17)
(d) Short-Term Provisions	165.28	134.13	31.74	165.28	31.74	31.74
Total Equity and Liabilities	48,612.37	15,248.83	761.37	48,470.40	761.37	761.37

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Date: 2024.05.07
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Narendra Sharma
Managing Director
10295571

Place: Rajkot
Date : 07/05/2024

CIN: - L45208GJ1983PLC006056

GST NO: [REDACTED]

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Consolidated Unaudited Financial Results for the quarter ended on March 31, 2024

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	31.03.2024	31.12.2023	31.03.23	31.03.2024	31.03.2023	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
I Revenue From Operations	37,629.63	13,172.40	163.60	55,536.59	240.86	240.86
II Other Income	105.28	0.11	1.13	105.35	1.14	1.14
III Total Income (I+II)	37,734.91	13,172.51	164.73	55,641.94	242.00	242.00
IV EXPENSES:						
Cost of Materials Consumed	22,810.99	6,238.46	-	28,944.27	-	-
Purchase of Stock-in-Trade	15,242.22	5,272.41	170.51	24,719.04	220.53	220.53
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	(5,441.28)	(8.64)	(118.62)	(5,490.05)	(168.65)	(168.65)
Employee Benefits Expenses	9.31	14.08	0.52	25.28	2.12	2.12
Finance costs	-	-	-	-	-	-
Depreciation and amortization expenses	2.45	0.26	-	2.71	-	-
Other Expenses	49.27	108.06	9.14	191.63	19.25	19.25
Total expenses (IV)	32,672.97	11,624.62	61.54	48,392.88	73.25	73.25
V Profit/(Loss) before exceptional items and tax	5,061.94	1,547.89	103.19	7,249.06	168.75	168.75
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	5,061.94	1,547.89	103.19	7,249.06	168.75	168.75
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	5,061.94	1,547.89	103.19	7,249.06	168.75	168.75
X Tax expense: -						
(1) Current Tax	32.06	133.12	30.00	165.19	30.00	30.00
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	-	-	-	-	-	-
XI Profit/(Loss) for the period from continuing operation	5,029.88	1,414.77	73.19	7,083.88	138.75	138.75
XII Profit/(Loss) for discontinued operation	-	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-	-
XV Profit/(Loss) for the period	5,029.88	1,414.77	73.19	7,083.88	138.75	138.75
XVI Earnings per equity share:						
(1) Basic	9.05	2.55	0.13	12.75	0.25	0.25
(2) Diluted	9.05	2.55	0.13	12.75	0.25	0.25

NARENDRA SHARMA Digitally signed by NARENDRA SHARMA Date: 2024.05.07 10:46:25 +05'30'

Narendra Sharma
Managing Director
10295571

Place: Rajkot
Date : 07/05/2024

Note: Conversion Rate used for GTL GEMS DMCC

Opening Rate	83.2260	83.0351	-	83.0351	-	83.0351
Closing Rate	83.3828	83.2489	-	83.3828	-	83.2489
Avg. Rate	83.3044	83.1420	-	83.2090	-	83.1420

CIN: - L45208GJ1983PLC006056

GST NO: [REDACTED]

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Consolidated Cash Flow Statement as on 31/03/2024

Particulars	Amount in Lakhs		Amount in Lakhs	
	31.03.2024		31.03.23	
	Rs	Rs	Rs	Rs
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax				
Add Back: -		7,249.06		168.75
Depreciation	2.71		-	
Deferred Revenue Expenditure	-		-	
Loss on sale of Assets	-		-	
Interest expense	-		-	
Others if any	-		-	
Deduct: -		2.71		-
Interest income	-		-	
Profit on sale of Assets	-		-	
Others if any	-		-	
Operating profit before working capital changes	105.35	105.35	1.14	1.14
Adjustments for:		7,146.42		167.61
Decrease/(Increase) in Receivables	(30,036.84)		(226.29)	
Decrease/(Increase) in Inventories	(14,643.01)		(168.65)	
Increase/(Decrease) in Payables	40,674.94	(4,004.92)	-	(394.94)
Cash generated from operations		3,141.50		(227.33)
Income Tax paid		31.64		(1.39)
Cash flow before extraordinary item		3,109.86		(225.94)
Proceeds from extraordinary item		105.35		1.14
Net Cash flow from Operating activities		3,215.21		(224.80)
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(97.42)		-	
Sale of Fixed Assets	-		-	
Increase in Long & Short Term Advances & Investment	-		-	
Increase in other Current & NON Current Assets	(2,111.83)		(322.23)	
Interest income	-		-	
Net Cash used in Investing activities		(2,209.25)		(322.23)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issuance of share capital	-		486.00	
Proceeds from Long term Borrowings	-		-	
Proceeds from Short term Borrowings	(195.98)		59.89	
Subsidy	-		-	
Interest paid	-		-	
Net Cash used in financing activities		(195.98)		545.89
Effect of exchange rates on cash and cash equivalents		(12.64)		0.00
Net increase in cash & Cash Equivalents		822.63		(1.14)
Cash and Cash equivalents as at	31.03.2023	6.80	31.03.2022	7.94
Cash and Cash equivalents as at	31.03.2024	829.43	31.03.2023	6.80

NARENDRA SHARMA
Digitally signed by NARENDRA SHARMA
Date: 2024.05.07 10:46:57 +05'30'

Narendra Sharma
Managing Director
10295571

Place: Rajkot
Date : 07/05/2024