

28<sup>th</sup> October, 2024

**Department of Corporate Services** BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001

Security Code 503229

Dear Sir,

### Sub.: Outcome of the Board Meeting-28th October, 2024

# Ref: Intimation under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the SEBI Listing Regulations)

We are pleased to inform you that the Board of Directors of the Company at its meeting held on today i.e. 28<sup>th</sup> October, 2024, *inter-alia*, considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the second quarter and half year ended 30<sup>th</sup> September, 2024 and the said Results have been reviewed by the Audit Committee.

In this regard, a copy of the said Financial Results alongwith the Limited Review Reports of the Auditors thereon is enclosed herewith. These are also being made available on the website of the Company at <u>www.simplex-group.com</u>.

The aforesaid Board meeting was commenced at 1:00 p.m. and concluded at 2: 30 p.m.

Kindly take the same on your record.

Thanking you,

Yours faithfully, For Simplex Realty Limited SANDHYA RAVINDRA RAVINDRA NATH KINI Sandhya R Kini Whole-time Director

DIN: 03346789

Encl.: a/a CIN-LI 7110MH1912PLC000351

30, Keshavrao Khadye Marg, Sant Gadge Maharaj Chowk, Mahalaxmi (E), Mumbai - 400011 T: +91222308 2951 | F: +912223072773 | E : investors@simplex-group.com | W: www.simpl ex-group.com

## Khandelwal & Mehta LLP Chartered Accountants (LLP NO.AAE-3742)

Independent Auditor's Limited Review Report on Quarterly and Half Yearly Standalone Unauclited Financial Results of Simplex Realty Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To, The Board of Directors, Simplex Realty Limited Mumbai.

- We have reviewed the accompanying Statement of standalone unaudited financial results of Simplex Realty Limited ("the Company") for the quarter and half year ended 30<sup>th</sup> September, 2024 (the "Statement"), attached herewith, 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 Regulation").
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Khandelwal & Mehta LLP Chartered Accountants (Firm Regn.no.W100084)

SUNIL SUNIL LAKHMICHAND KHANDELWAL

S.L Khandelwal (Partner) Mem. No. 101388

401, Sheetal Enclave, b/h tangent furniture mall, Mindspace, Malad(W), Mumbai 400 064 e-mail : contact@khandelwalandmehta.com S.L. Khandelwal – 9821245353 • S.A. Momaya – 9821432657 • N.S. Khandelwal – 9870553531 GSTIN : 27AAPFK6261N1ZL

Place : Mumbai Date : 28<sup>th</sup> October 2024 UDIN : 24101388BKEBFY6218



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

Sr.No.	Particulare	Quarter ended			Half year ended		(₹ In Lakhs Year ended	
Sr.NO.	Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Revenue from operations	26.54	400.76	22.17	427.30	120.64	176.4	
2	Other income	159.79	165.56	171.73	325.35	336.63		
3	Total income (1+2)	186.33	566.32	193.90	752.65	457.27	670.8 847.3	
4	Expenses:					101.21	047.5	
	a) Cost of development / sales		328.92		328.92	73.46	73.4	
	b) Employee benefits expense	67.73	65.99	67.43	133.72	137.39		
	c) Finance costs	1.53	0.62	0.43	2.15	0.81	273.08	
	d) Depreciation	3.75	3.59	3.53	7.34	7.01	1.89 14.54	
	e) Other expenses	94.41	47.40	114.13	141.81	157.63	255.9	
	Total expenses	167.42	446.52	185.52	613.94	376.30	618.8	
5	Profit / (loss) before exceptional items and tax (3-4)	18.91	119.80	8.38	138.71	80.97	228.43	
6 1	Exceptional items	-				424.07	424.07	
7	Profit / (loss) before tax (5+/-6)	18.91	119.80	8.38	138.71	505.04	652.50	
8 1	Tax expenses :				100000		002.0	
	Current tax	6.57	7.64	5.13	14.21	94.71	112.93	
	Deferred tax liability / (asset)	(5.62)	19.63	(4.31)	14.01	7.03	21.54	
	Taxes of earlier years	-	(4.16)	-	(4.16)	7.05	21.04	
9 F	Profit / (loss) for the period (7+/-8)	17.96	96.69	7.56	114.65	403.30	518.03	
10 C	Other comprehensive income / (expense) - (OCI) (net of tax)					405.50	516.03	
a	<ul> <li>Items that will not be reclassified to profit or loss</li> </ul>	15.53	11.41	2.65	26.94	15.36	2.71	
b	) Items that may be reclassified to profit or loss	2.88	(2.40)	(2.09)	0.48	0.64	6450 TORM	
Т	otal other comprehensive income / (expense)	18.41	9.01	0.56	27.42	16.00	(4.21) (1.50)	
1 T	otal comprehensive income / (expense) for the period (9+/-10)	36.37	105.70	8.12	142.07	419.30	516.53	
2 P	aid up equity share capital (face value of ₹ 10/- each)	299.14	299.14	299.14	299.14	299.14	299.14	
3 0	ther equity excluding revaluation reserve					200.14	11,660.15	
4 B	asic & diluted earning per share (face value of ₹ 10/- each)*	0.60	3.23	0.25	3.83	13.48	17,000.15	

\*Not annualised, except year end basic and diluted EPS

Notes : -

The Unaudited Financial Results for the quarter and half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of 1 Directors at their meeting held on 28th October, 2024 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015.

2 The Statutory Auditors have carried out "Limited Review" of the financial results for the quarter and half year ended 30th September, 2024.

The Company has only one reportable segment viz."Property Development", disclosure under Ind AS 108 on "Operating Segments" is not applicable. 3

During the quarter, the company has received a demand of ₹72 crore from Muncipal Corporation of Greater Mumbai (MCGM) regarding a property tax on the land owned by the 4 Company.

Figures of the previous period have been regrouped, wherever necessary, to conform to the current period's presentation. 5

Place: Mumbai Dated: 28th October, 2024



For Simplex Realty Limited

Nandan Damani Chairman & Managing Director DIN: 00058396

CIN-L17110MH1912PLC000351



# UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2024

Particulars	As at 30.09.2024 (Unaudited)	(₹ In Laki As at 31.03.2024 (Audited)
AASSETS		(
I Non-current assets		
Property, plant and equipment		
Financial assets:	88.93	94.0
Investments	2000.04	0.400.0
Other financial assets	2,089.21 9.56	2,103.3
Deferred tax assets (net)	346.24	7.5
Other non-current assets	21.12	365.5
Total non-current assets	2,555.06	83.5 2,654.0
Current Assets	2,000.00	2,004.0
Inventories	3,348.14	3,573.8
Financial assets:	0,040.14	0,070.0
Investments	314.38	649.9
Cash and cash equivalents	9.34	26.0
Bank balances other than above	2.84	2.0
Loans	4,826.17	4,367.5
Other financial assets	366.54	108.2
Other current assets	881.98	840.6
Total current assets	9,749.39	9,568.2
TOTAL ASSETS EQUITY AND LIABILITIES	12,304.45	12,222.3
Equity Equity share capital Other equity	299.37	299.3
Total equity	11,772.31	11,660.1
Liabilities	12,071.68	11,959.5
Non-current liabilities: Financial liabilities :		
Other non-current financial liabilities	21.02	20.10
Provisions	12.36	12.3
Other non-current liabilities	4.41	6.09
Total non-current liabilities	37.79	38.6
Financial liabilities : Trade payables		
Other financial liabilities	4.24	0.64
Other current liabilities	120.47	111.48
Provisions	7.74	10.28
Current Tax Liabilities (Net)	56.87	54.16
Total current liabilities	5.66	47.65
Total liabilities	232.77	224.21
		262.82
TOTAL EQUITY AND LIABILITIES	12,304.45	12,222.34



CIN-L17110MH1912PLC000351



# UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

A. CASH FLOW FROM OPERATING ACTIVITIES :     (Unaudited)     (Unaudited)       MET PROFIT BEFORE TAX     138.71       Adjustments for     2.15       Depreciation on property, plant and equipment.     0.35       Interest express     (283.72)       Dividend income     0.35       Dividend income     0.35       Changes in Environment of (/ back) - (net)     -       Depreciation on security deposit     (2.52.72)       Changes in Environment of (/ back) - (net)     -       Changes in Environment of (/ back) - (net)     -       OPERATINE PROFIT (LOSE) BEFORE WORKING CAPITAL CHANGES     (133.87)       Adjustment for changes in working capital     (14.05)       Other financial assets     (12.52)       Other financial assets     (12.78)       Other financial assets     (12.78)       Other financial assets     (12.78)       Other financial assets     (14.05)       Other financial assets     (14.78)       Other financial asse			For the half year	(₹ In Lak For the half yea
A. CASH 7LOW FROM OVERALING ACTIVITIES :       138.71         Adjustments for       138.71         Depreciation on property, plant and equipment       7.34         Interest expenses       7.34         Profit on sale of investments (net)       0.35         Dividend income       (0.33)         Interest income       (0.33)         Brokerage deducted from profit on sale of fixed assets       (0.35)         Standy balances written off / (back), (net)       2         OPERATING PROFIT (LOSS) BEFORE WORKING CAPITAL CHANGES       (153.87)         Adjustment for changes in working capital       (2.52)         Adjustment for increase / (decrease) in operating assets:       (143.87)         Immediate       (44.76)         Other financial assets       (44.76)         Other financial assets       (44.76)         Other financial assets       (44.76)         Other financial assets       (47.79)         Other chank balances       (47.78)         Other current assets       (47.78)         Other financial assets       (44.76)         Other financial assets       (47.79)         Other current assets       (47.78)         Other financial assets       (47.79)         Other current assets       (0.24) <th></th> <th></th> <th>ended 30.09.2024</th> <th>ended 30.09.202</th>			ended 30.09.2024	ended 30.09.202
NET PROPIT BEFORE TAX       138.71         Adjustments for       7.34         Depreciation or property, plant and equipment       7.34         Interest expenses       7.34         Profit on sale of investments (net)       0.35         Dividend income       (0.35)         Brokerage deducted from profit on sale of fixed assets       (28.72)         Study balances witten of // Loos) BEFORE WORKING CAPITAL CHANGES       (153.87)         Adjustment for changes in working capital       (Adsound on security deposit         Adjustment for increase // decrease in operating assets:       (163.87)         Adjustment for increase // decrease in operating assets:       (163.87)         Adjustment for increase // decrease in operating liabilities:       (17.79)         Other financial assets       (44.76)         Other financial assets       (44.76)         Other financial assets       (44.76)         Other financial assets       (44.76)         Other financial assets       (47.79)         Other financial assets       (47.78)         Other financial assets			(Unaudited)	(Unaudited)
Adjustments for     138.71       Depreciation on property, plant and equipment     7.34       Interest expenses     2.15       Dividend income     0.033       Interest expenses     (28.72)       Sundry balances written of / (back) - (net)     -       Changes in fail value of financial assets at fair value through profit or loss     (0.35)       Unwinding of discourt on security deposit     (2.52)       Adjustment for changes in noviking capital     (2.53)       Adjustment for changes in noviking capital     (4.05)       Other financial assets     (4.05)       Other financial issets     (2.79)       Other financial issets     (2.79)       Other financial issets     (4.05)       Other financial issets     (2.79)	NET PROFIT BEFORE TAX			
Depreciation on property, plant and equipment Interest expresses         7.34           Profit on sale of investments (net)         0.35           Dividend income         (0.83)           Interest income         (2.87.2)           Sundry balances witten of / (back) - fred)         -           Changes in fit roule of financial seeds at fair value through profit or loss         (0.35)           Changes in fit roule of financial seeds at fair value through profit or loss         (0.35)           OPERATING PROFIT (LOSS) BEFORE WORKING CAPITAL CHANGES         (153.87)           Adjustment for changes in working capital         (153.87)           Adjustment for (increase) / decrease in operating assets:         (44.66)           Inventions         (2.52)           Other Non Current Assets         (27.79)           Other current assets         (2.675)           Other financial liabilities:         (14.476)           Other financial liabilities         (44.76)           Other financial liabilities         (2.84           CASH GENERATED FROM / (USED IN) OPERATIONS         (28.82)           Other liabilities         (41.76)           Unret taxes fault or ceived / (raid)         5.37           NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM         53.95           CASH GENERATED F			138.71	505.
Interest expenses 1, 1-34 Profit on sale of investments (net) 2, 15 Dividend income (investments (net) 0, 35 Interest income (28-72) 1, 26 Sundy balances within of / (hack) - (net) Change in fair value of financial assets a fair value through profit or loss (25-72) Unwinding of discount on security deposit fair value through profit or loss (25-22) OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES (25-23) Adjustment for changes in working capital Adjustment for increase / (decrease) in operating assets: Inventions Other circent assets (44-66) Other to current Assets (72-79) Other current assets (44-76) Other current assets (44-76) CASH GENERATED FROM / (USED IN) OPERATIONS (5-97) Direct taxes returnd received / (paid) NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM Exceptional item Purchase of investments (5-95) CASH FLOW FROM INVESTING ACTIVITIES (A) (5-95) Divident received / (paid) NET CASH USED IN OPERATING ACTIVITIES (A) (5-95) CASH FLOW FROM INVESTING ACTIVITIES (B) (40-70) (2 CASH FLOW FROM INVESTING ACTIVITIES (B) (40-70) (2 CASH FLOW FROM FINANCING ACTIVITIES (B) (40-70) (2 CASH FLOW FROM FINANCING ACTIVITIES (B) (40-70) (2 CASH FLOW FROM FINANCING ACTIVITIES (C) (23-91) ( NET CASH USED IN FINANCING ACTIVITIES (A) (5-95) (2 CASH AND CASH EQUIVALENTS (A+B+C) (16.65) CASH AND CASH EQUIVALENTS (A+B+C) (16.65) CASH AND CASH EQUIVALENTS AT THE START OF THE YEAR CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR CASH AND CASH EQUIVALENTS - AT THE START				
Profit on sale of investments (net)     2.15       Divided income     (0.83)       Interest income     (0.83)       Sundry balances written off / (back) - (net)     -       Charges in fait value of financial assets at fait value through profit or loss     (0.83)       Univinding of sciences written off / (back) - (net)     -       Charges in fait value of financial assets at fait value through profit or loss     (0.35)       Univinding of charges in working capital     (153.87)       Adjustment for (increase) / decrease in operating assets:     (1406)       Univerticities     (4.06)       Other financial assets     (4.06)       Other financial assets     (4.06)       Other financial assets     (4.07)       Other financial assets     (4.77)       Other financial assets     (4.75)       Cher financial assets     (4.03)       Inrade payables     3.60       <	Interest expenses		7.34	7.0
Dividend income     0.33       Interest income     (28.2)       Brokerage deducted from profit on sale of fixed assets     (29.72)       Sundy balances witten of // (back) - (net)     -       Changes in fair value of financial assets at fair value through profit or loss     (3.5)       OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES     (15.87)       Adjustment for changes in working capital     (15.87)       Adjustment for increase / (decrease) in operating assets:     (4.66)       Other financial assets     (4.66)       Other financial assets     (4.66)       Other financial assets     (4.76)       Other diment assets     (4.76)       Other diment assets     (4.76)       Other diment assets     (15.35)       Other diment assets     (16.35)       Other diment assets     (16.35)       CASH GENERATED FROM / (USED IN) OPERATIONS     (18.35)       Direct taxes refund received / (paid)     47.98       NET CASH GENERATED FROM / (USED IN) OPERATIONS     5.97       Direct taxes refund received / (paid)     47.98       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM     53.95       Exceptional item     53.95       Direct taxes refund received / (paid)     47.98       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES (A)     53.91    <	Profit on sale of investments (net)			0.0
Indexa IRONE     (296.72)       Endecrage deducted from profit on sale of fixed assets        Sundry balances written off /(back) - (net)        Changes in a value of financial assets at fair value through profit or loss     (0.35)       Unwinding of discount on security deposit     (2.52)       OPERATING PROFIT (I_OSS) BEFORE WORKING CAPITAL CHANGES     (153.87)       Adjustment for changes in working capital     (153.87)       Adjustment for (increase) / decrease in operating assets:     (4.06)       Other financial assets     (14.05)       Other financial assets     (16.75)       Other financial assets     (14.06)       Other financial isabilities:     (0.75)       Other financial isabilities:     (0.75)       Other financial isabilities     (14.06)       Other financial isabilities     (14.03)       Trade payables     (14.03)       Long-tem provisions     (19.30)       Short-tem provisions     (19.30)       Direct taxes refund received / (paid)     47.98       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM     53.95       Exceptional Item     53.95       Cash defined assets	Dividend income			1.0
Bit Marge Boards       :         Change Sind Bit Value of financial assets at fair value through profit or loss       (0.35)         Unwinding of Siccount on security deposit       (0.35)         OPERATING PROFIT (LOSS) BEFORE WORKING CAPITAL CHANGES       (153.87)         Adjustment for (increase) / decrease in operating assets:       (160)         Inventories       (2.52)         Other financial assets       (160)         Other financial assets       (160)         Other to change in working capital       (2.779)         Other to increase / (decrease) in operating liabilities:       (0.75)         Other timancial liabilities       (16,75)         Other to increase / (decrease) in operating liabilities:       (16,75)         Other timancial liabilities       (16,75)         Other timancial liabilities       (16,75)         Other timancial liabilities       (18,35)         Other timancial liabilities       (18,35)         Direct taxes relation received / (paid)       3,86         NET CASH GENERATED FROM / (USED IN) OPERATIONS       28,82         Direct taxes relation received / (paid)       5,97         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM       53,95         Exceptional item       53,95         Profit on sale of fixe				(1.6
Changes in fair value of financial assets at fair value through profit or loss     (0.35)       Unwinding of discount on security deposit     (2.52)       OPERATING PROFIT (LOSS) BEFORE WORKING CAPITAL CHANGES     (153.87)       Adjustment for (increase) / discrease in operating assets:     (153.87)       Inventiories     (2.52)       Other financial assets     (40.66)       Other financial assets     (40.66)       Other oncrease / (docrease) in operating liabilities:     (0.73)       Other oncrease / (docrease) in operating liabilities:     (0.73)       Other financial liabilities     (44.76)       Trade payables     3.60       Long-term provisions     (19.39)       Short-term provisions     (2.844)       CASH GENERATED FROM / (USED IN) OPERATIONS     29.82       Direct taxes relund received / (paid)     5.97       Profit on sale of fixed assets     -       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM     53.95       Exceptional item     53.95       Profit on sale of fixed assets     -       Interest received     0.83       Loans / Inter corporate deposits refund / (given) - net     (64.00)       NET CASH GENERATED FROM / (USED IN) NESTING ACTIVITIES     (A)       Sale of investments     36.81.90       Dividend received     0.83	Brokerage deducted from profit on sale of fixed assets		(250.12)	(303.3
Unwinding of discount on security deposit     (2.22)       OPERATING PORTIF / LOSS) BEFORE WORKING CAPITAL CHANGES     (133.87)       Adjustment for (increase) / decrease in operating assets:     (1406)       Other financial assets     (406)       Other financial assets     (2.27)       Other financial assets     (44.06)       Other financial assets     (2.79)       Other current Assets     (17.79)       Other financial isolities     (0.75)       Other financial isolities     (0.73)       Other financial isolities     (19.35)       Coher Jone Variation     29.82       Other financial isolities     (19.35)       Trade payables     3.60       Long-term provisions     (19.35)       Short-term provisions     29.82       Other liabilities     (2.79)       Direct taxes refund received / (paid)     47.98       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM     53.95       Exceptional item     -     (c       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES (A)     53.95       Sale of investments     (0.24)       Sale	Sundry balances written off / (back) - (net)			(9.8)
OPERATING OF SECURITY OLDSTIT     (2.52)       OPERATING PORTIT / LOSS) BEFORE WORKING CAPITAL CHANGES     (153.87)       Adjustment for changes in working capital     (40.60)       Other financial assets     (40.60)       Other financial assets     (44.76)       Other financial assets     (44.76)       Other financial assets     (44.76)       Other financial assets     (44.76)       Other financial ibalities:     (153.87)       Other financial ibalities:     (16.75)       Other financial ibalities:     (17.779)       Other financial ibalities:     (14.03)       Trade payables     14.03       Long-term provisions     (2.8.44)       CASH GENERATED FROM / (USED IN) OPERATIONS     2.8.44       CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM     53.95       Profit on sale of fixed assets     -       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM     53.95       CASH FLOW FROM INVESTING ACTIVITIES :     -       Profit on sale of fixed assets     -     (2.24)       Sale of investments     3.81.90     3       Sale of investments     3.81.90     3       Sale of investments     3.81.90     3       Dividend received     0.83     -       Interest received     0	Changes in fair value of financial assets at fair value through profit or loss		(0.35)	(0.3
Adjustment for changes in working capital       (1,000)         Adjustment for (increase) / decrease in operating assets:       (4,05)         Other financial assets       (4,05)         Other current assets       (4,76)         Other financial iassets       (4,76)         Other financial iassets       (4,76)         Other financial iassets       (4,76)         Other financial iabilities:       (0,75)         Other financial iabilities:       (1,9,35)         Other financial iabilities:       14,03         Trade payables       14,03         Long-term provisions       29,82         Other financial iabilities:       29,82         Other financial iabilities:       5,97         Direct taxes relund received / (paid)       47,98         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM       53,95         Exceptional item       -         Profit on sale of fixed assets       -         Profit on sale of fixed assets       -         Other enceived       361,90         Sale of investments       361,90         Sale of investments       0,83         Dividend paid       -         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       (B)	Unwinding of discount on security deposit			(0.9
Adjustimet for Charges In Working Capital Adjustimet for Increase) (accrease in operating assets: inventories Other financial assets Other financial assets (4.06) Other two Current Assets (2.79) Other current assets (1.71) Other tank balances (4.75) Other financial itabilities: (0.75) Other financial itabilities (0.75) Other financial itabilities (19.35) Short-term provisions (19.35) Other tabilities (19.35) Short-term provisions Other financial itabilities (19.35) Other tabilities (19.35) Direct taxes relund received / (paid) NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM Exceptional fitem Profit on sale of fixed assets (0.24) Sale of investments (0.24) Sale of investments (0.2	OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES		(153.87)	191.3
Inventories 225.66 Other financial assets (4.06) Other current assets (4.07) Other current assets (4.07) Other current assets (4.07) Other current assets (4.07) Adjustment for increase / (decrease) in operating liabilities: Other financial iabilities (4.7) Adjustment for increase / (decrease) in operating liabilities: Other financial iabilities (4.7) Adjustment for increase / (decrease) in operating liabilities: Other financial iabilities (4.7) Adjustment for increase / (decrease) in operating liabilities: Other financial iabilities (4.7) Adjustment for increase / (decrease) in operating liabilities: CASH GENERATED FROM / (USED IN) OPERATIONS 28.44 CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM Exceptional item Profit on sale of fixed assets - (4) NET CASH USED IN OPERATING ACTIVITIES (A) 53.95 CASH FLOW FROM INVESTING ACTIVITIES : Purchase of investments (0.24) Sale of investments (0.24) Sale of investments (0.24) Sale of investments (0.24) CASH FLOW FROM INVESTING ACTIVITIES (B) (0.24) CASH FLOW FROM INVESTING ACTIVITIES (B) (0.24) CASH FLOW FROM INANCING ACTIVITIES (B) (0.24) CASH FLOW FROM INANCING ACTIVITIES (C) (28.91) (0.22) CASH FLOW FROM FINANCING ACTIVITIES (B) (0.24) Sale of investments (C) (28.91) (0.22) CASH FLOW FROM FINANCING ACTIVITIES (C) (28.91) (0.22) CASH FLOW FROM FINANCING ACTIVITIES (C) (28.91) (0.22) CASH ADD CASH EQUIVALENTS (A+B+C) (16.66) CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR (26.00) CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD (9.34) Cash and cash equivalents comprise of : As on Advised and cash equivalents comprise of : As on Advised and cash equivalents comprise of : As on Advised and cash equivalents comprise of : As on Advised and cash equivalents comprise of : As on Advised and cash equivalents comprise of : As on Advised and cash equivalents comprise of : As on Advised and cash equivalents comprise of : As on Advised and cash equivalents comprise of : As on Advised and cash equivalents comp	Adjustment for changes in working capital			
Other financial assets     225.66       Other Non Current Assets     (44.06)       Other thank balances     (44.76)       Other thank balances     (44.76)       Adjustment for increase / (decrease) in operating liabilities:     (0.75)       Other financial liabilities     14.03       Trade payables     3.60       Long-term provisions     (19.35)       Short-term provisions     (19.35)       Dither tlabilities     29.82       Other financial inabilities     29.82       Other travelities     53.95       Profit on sale of fixed assets     -       NET CASH USED IN OPERATING ACTIVITIES     (A)       Sale of investments     38.190       Dividend received     0.83       Loans / Intercorporate deposits refund / (given) - net     36.81       Loans / Intercorporate deposits refund / (given) - net     36.81       Dividend received     0.83       Loans / Intercorporate deposits refund / (given) - net     (44.8	Inventories		10.22.525.234.34	
Other Non Current Assets     (4.06)       Other current assets     (4.7.79)       Other current assets     (4.7.6)       Other current assets     (0.75)       Other financial fabilities:     (0.75)       Other financial fabilities     14.03       Trade payables     14.03       Long-term provisions     (13.35)       Short-term provisions     28.82       Other financial fabilities     28.82       Other financial fabilities     28.82       Other financial fabilities     28.84       CASH GENERATED FROM / (USED IN) OPERATIONS     28.44       Direct taxes refund received / (paid)     47.98       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM     53.95       Exceptional item     -       Profit on sale of fixed assets     -       NET CASH USED IN OPERATING ACTIVITIES     (A)       Sale of investments     (0.24)       Sale of investments     08.81       Dividend received     0.83       Interest received     0.83       Interest received     0.83       Interest received     (440.70)       CASH FLOW FROM FINANCING ACTIVITIES (C)     (29.91)       INET CASH GENERATED FROM / USED IN) INVESTING ACTIVITIES (B)     (40.70)       CASH FLOW FROM FINANCING ACTIVITIES :     (A)			54 T 56 T 6 T 7 T 6 T 7 T 7 T 7	(12.9
Cher current assets       (12,79)         Other current assets       (14,76)         Other bank balances       (0,75)         Adjustment for increase / (decrease) in operating liabilities:       14.03         Trade payables       14.03         Long-term provisions       (12,79)         Short-term provisions       (13,35)         Short-term provisions       28.82         Other liabilities       28.44         CASH GENERATED FROM / (USED IN) OPERATIONS       5.97         Direct taxes refund received / (paid)       47.98         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM       53.95         Exceptional item       53.95         Profit on sale of fixed assets       -         Profit on sale of investments       (0.24)         Sale of investments       381.90         Dividend received       0.83         Loans / Interceived / (used DN) INVESTING ACTIVITIES       (B)         CASH FLOW FROM FINANCING ACTIVITIES :       0.83         Dividend received       36.81         Loans / Inter coprorate deposits refund / (given) - net       (40.00)         NET CASH USED IN FINANCING ACTIVITIES :       (C)       (29.91)         Dividend paid       (C)       (29.91)       (C)<				0.9
Unit Data Data Data Data Data Data Data Da				
Adjustment to inclease / (decrease) in operating inabilities:       14.03         Trade payables       14.03         Long-term provisions       3.60         Short-term provisions       29.82         Other finabilities       28.44         CASH GENERATED FROM / (USED IN) OPERATIONS       28.44         Direct taxes refund received / (paid)       47.98         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM       53.95         Exceptional item       -         Profit on sale of fixed assets       -         NET CASH USED IN OPERATING ACTIVITIES       -         Purchase of investments       381.90         Sale of investments       381.90         Dividend received       0.83         Loans / Interest received       0.83         Loans / Interest received       36.81         Loans / Inter corporate deposits refund / (given) - net       (40.70)         NET CASH USED IN FINANCING ACTIVITIES :       (C)         Dividend paid       (29.91)         NET CASH USED IN FINANCING ACTIVITIES (A)       (29.91)         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES (B)       (29.91)         Dividend paid       (29.91)       (0.24)         NET CASH USED IN FINANCING ACTIVITIES (C)       (29				(17.1
Trade payables     14.03       Long-term provisions     3.60       Short-term provisions     (19.35)       Other liabilities     29.82       CASH GENERATED FROM / (USED IN) OPERATIONS     28.44       Direct taxes refund received / (paid)     47.98       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM     53.95       Exceptional item     53.95       Profit on sale of fixed assets     -       (A)     53.95       CASH FLOW FROM INVESTING ACTIVITIES     (A)       Sale of investments     (0.24)       Sale of investments     (0.24)       Dividend received     0.83       Interest received     381.90       Loars / Inter corporate deposits refund / (given) - net     (460.00)       NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES     (B)       CASH FLOW FROM FINANCING ACTIVITIES :     (29.91)       Dividend received     0.83       Interest received     (29.91)       Loars / Inter corporate deposits refund / (given) - net     (29.91)       NET CASH USED IN FINANCING ACTIVITIES :     (C)       Dividend received     (29.91)       NET CASH USED IN FINANCING ACTIVITIES (C)     (29.91)       NET CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR     26.00       CASH AND CASH EQUIVALENTS - AT THE END OF THE P	Adjustment for increase / (decrease) in operating liabilities:		(0.75)	0.0
Indep payables       3.60         Long-term provisions       (19.33)         Short-term provisions       28.44         CASH GENERATED FROM / (USED IN) OPERATIONS       5.97         Direct taxes refund received / (paid)       47.98         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM       53.95         Exceptional item       -         Profit on sale of fixed assets       -         NET CASH USED IN OPERATING ACTIVITIES       (A)         Sale of investments       (0.24)         Sale of investments       (0.24)         Sale of investments       36.81         Loans / Inter corporate deposits refund / (given) - net       (40.70)         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       (B)         CASH FLOW FROM FINANCING ACTIVITIES :       (C)         Dividend paid       (given) - net         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       (B)         CASH FLOW FROM FINANCING ACTIVITIES :       (C)         Dividend paid       (given) - net         NET CASH OLD IN FINANCING ACTIVITIES :       (C)         Dividend paid       (C)         NET CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00         CASH AND CASH EQUIVALENTS - AT THE END OF THE YEAR			14.03	32.7
Short-term provisions       21.3.32         Other liabilities       28.44         CASH GENERATED FROM / (USED IN) OPERATIONS       5.97         Direct taxes refund received / (paid)       47.98         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM       53.95         Exceptional item       -         Profit on sale of fixed assets       -         CASH FLOW FROM INVESTING ACTIVITIES       (A)         Sale of investments       381.90         Dividend received       0.83         Interest received       0.83         Loans / Inter corporate deposits refund / (given) - net       (C)         NET CASH GENERATED FROM // USED IN) INVESTING ACTIVITIES       (B)         CASH FLOW FROM FINANCING ACTIVITIES :       0.24         Dividend received       0.83         Interest received       0.83         Loans / Inter CASH OFNANCING ACTIVITIES :       (B)         Dividend paid       (C)         NET CASH AND CASH EQUIVALENTS AT THE START OF THE YEAR       26.00         CASH AND CASH EQUIVALENTS - AT THE END OF THE YEAR       26.00         CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD       9.34         Cash and cash equivalents comprise of :       As on         Balances with Banks :       30.09.				2.8
Other liabilities       23.64         CASH GENERATED FROM / (USED IN) OPERATIONS       38.44         Direct taxes refund received / (paid)       47.98         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM       53.95         Exceptional item       53.95         Profit on sale of fixed assets       -         NET CASH USED IN OPERATING ACTIVITIES       (A)         CASH FLOW FROM INVESTING ACTIVITIES :       -         Purchase of investments       (0.24)         Sale of investments       38.19.0         Dividend received       0.83         Loans / Inter corporate deposits refund / (given) - net       (B)         CASH FLOW FROM FINANCING ACTIVITIES :       -         Dividend paid       (C)       (29.91)         NET CASH USED IN FINANCING ACTIVITIES :       -         Dividend paid       (C)       (29.91)         NET CASH USED IN FINANCING ACTIVITIES :       -       (29.91)         Dividend paid       (C)       (29.91)       (16.66)         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00       9.34         Cash and cash equivalents comprise of :       As on       30.09.2024       30.09.2024         Balances with Banks :       -       -       -	Long-term provisions		(19.35)	0.8
CASH GENERATED FROM / (USED IN) OPERATIONS       28,44         Direct taxes refund received / (paid)       47,98         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM       53,95         Exceptional item       53,95         Profit on sale of fixed assets       -         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM       53,95         Exceptional item       -         Profit on sale of fixed assets       -         NET CASH USED IN OPERATING ACTIVITIES       -         Purchase of investments       0,24         Sale of investments       381,90         Dividend received       0,83         Interest received       0,83         Loans / Inter corporate deposits refund / (given) - net       (440,70)         NET CASH GENERATED FROM / INVESTING ACTIVITIES       (B)         CASH FLOW FROM FINANCING ACTIVITIES :       Dividend paid         Dividend paid       (C)       (29,91)         NET CASH USED IN FINANCING ACTIVITIES       (A+B+C)       (16,66)         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26,00       9,34         Cash and cash equivalents comprise of :       As on       30,09,2024       30,09         Balances with Banks :       30,09,2024       30,09				(23.5
Direct taxes refund received / (paid)     47.98       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BEFORE EXCEPTIONAL ITEM Exceptional item     53.95       Profit on sale of fixed assets     -       NET CASH USED IN OPERATING ACTIVITIES     (A)       CASH FLOW FROM INVESTING ACTIVITIES     (A)       Sale of investments     (0.24)       Sale of investments     381.90       Dividend received     3881.90       Loans / Inter corporate deposits refund / (given) - net     (460.00)       NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES     (B)       CASH FLOW FROM FINANCING ACTIVITIES :     0.83       Dividend paid     (40.70)       NET CASH USED IN FINANCING ACTIVITIES     (C)       CASH FLOW FROM FINANCING ACTIVITIES     (C)       CASH FLOW FROM FINANCING ACTIVITIES     (C)       Dividend paid     (29.91)       NET CASH USED IN FINANCING ACTIVITIES     (C)       NET CASH AND CASH EQUIVALENTS     (A+B+C)       CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR     26.00       CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD     9.34       Cash and cash equivalents comprise of :     As on       Balances with Banks :     30.09.2024				1.4
Exceptional item       -       (4)         Profit on sale of fixed assets       -       (4)         NET CASH USED IN OPERATING ACTIVITIES       (A)       53.95       (2)         CASH FLOW FROM INVESTING ACTIVITIES :       (0.24)       381.90       (2)         Purchase of investments       (0.24)       381.90       (2)         Dividend received       0.83       (1)       (1)       (2)         Loans / Inter corporate deposits refund / (given) - net       (460.00)       (1)       (1)         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       (B)       (40.70)       (2)         CASH FLOW FROM FINANCING ACTIVITIES :       (C)       (29.91)       (1)         Dividend paid       (C)       (29.91)       (1)         NET CASH USED IN FINANCING ACTIVITIES       (A+B+C)       (16.66)       (29.91)       (1)         NET CASH USED IN FINANCING ACTIVITIES       (C)       (29.91)       (1)       (1)         NET CASH USED IN FINANCING ACTIVITIES       (C)       (29.91)       (1)         NET CASH USED IN FINANCING ACTIVITIES       (C)       (29.91)       (1)         NET CASH USED IN FINANCING ACTIVITIES       (A+B+C)       (16.66)       (20.00)         CASH AND CASH EQUIVALENTS - AT THE START OF TH	Direct taxes refund received / (paid)			176.5 7.8
Exceptional item       -       (4)         Profit on sale of fixed assets       -       (4)         NET CASH USED IN OPERATING ACTIVITIES       (A)       53.95       (2)         CASH FLOW FROM INVESTING ACTIVITIES :       (0.24)       381.90       (2)         Purchase of investments       (0.24)       381.90       (2)         Dividend received       0.83       (1)       (1)       (2)         Loans / Inter corporate deposits refund / (given) - net       (460.00)       (1)       (1)         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       (B)       (40.70)       (2)         CASH FLOW FROM FINANCING ACTIVITIES :       (C)       (29.91)       (1)         Dividend paid       (C)       (29.91)       (1)         NET CASH USED IN FINANCING ACTIVITIES       (A+B+C)       (16.66)       (29.91)       (1)         NET CASH USED IN FINANCING ACTIVITIES       (C)       (29.91)       (1)       (1)         NET CASH USED IN FINANCING ACTIVITIES       (C)       (29.91)       (1)         NET CASH USED IN FINANCING ACTIVITIES       (C)       (29.91)       (1)         NET CASH USED IN FINANCING ACTIVITIES       (A+B+C)       (16.66)       (20.00)         CASH AND CASH EQUIVALENTS - AT THE START OF TH	NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES BE	FORE EXCEPTIONAL ITEM	53.05	184.3
NET CASH USED IN OPERATING ACTIVITIES       (A)       53.95       (C         CASH FLOW FROM INVESTING ACTIVITIES :       (0.24)       (0.24)       (0.24)         Sale of investments       (0.24)       (0.24)       (0.24)       (0.24)         Dividend received       (0.24) <td>Exceptional item</td> <td></td> <td>00.00</td> <td>104.3</td>	Exceptional item		00.00	104.3
NET CASH USED IN OPERATING ACTIVITIES       (A)       53.95       (2         CASH FLOW FROM INVESTING ACTIVITIES :       (0.24)       381.90       3         Purchase of investments       (381.90       3       3         Dividend received       0.83       (460.00)       (1         Loans / Inter corporate deposits refund / (given) - net       (460.00)       (1         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       (B)       (40.70)       2         CASH FLOW FROM FINANCING ACTIVITIES :       (C)       (29.91)       (0         Dividend paid       (C)       (29.91)       (0         NET CASH USED IN FINANCING ACTIVITIES :       (C)       (29.91)       (0         Dividend paid       (C)       (29.91)       (0         NET DECREASE IN CASH AND CASH EQUIVALENTS       (A+B+C)       (16.66)       (1         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00       9       (2         Cash and cash equivalents comprise of :       As on       (0       (0         Balances with Banks :       30.09.2024       30.09       (30.09	Profit on sale of fixed assets			(424.0
CASH FLOW FROM INVESTING ACTIVITIES : Purchase of investments Sale of investments Dividend received Loans / Inter corporate deposits refund / (given) - net Loans / Inter corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund / (given) - net (Generation of the corporate deposits refund of the corporate deposite of the corporate deposits refund of the corporate deposite deposite deposite deposite deposite depos	NET CACH USED IN ODEDATING ACTIVITIES			(424.0
Purchase of investments       (0.24)         Sale of investments       381.90         Dividend received       0.83         Loans / Inter corporate deposits refund / (given) - net       (460.00)         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       (B)         CASH FLOW FROM FINANCING ACTIVITIES :       (29.91)         Dividend paid       (29.91)         NET CASH USED IN FINANCING ACTIVITIES       (C)         NET CASH USED IN FINANCING ACTIVITIES :       (16.66)         Dividend paid       (29.91)         NET DECREASE IN CASH AND CASH EQUIVALENTS       (A+B+C)         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00         CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD       9.34         Balances with Banks :       30.09.2024       30.09	NET CASH USED IN OPERATING ACTIVITIES	(A)	53.95	(239.7)
Purchase of investments       (0.24)         Sale of investments       381.90         Dividend received       0.83         Loans / Inter corporate deposits refund / (given) - net       (460.00)         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       (B)         CASH FLOW FROM FINANCING ACTIVITIES :       (29.91)         Dividend paid       (29.91)         NET CASH USED IN FINANCING ACTIVITIES       (C)         NET CASH USED IN FINANCING ACTIVITIES :       (16.66)         Dividend paid       (29.91)         NET DECREASE IN CASH AND CASH EQUIVALENTS       (A+B+C)         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00         CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD       9.34         Balances with Banks :       30.09.2024       30.09	CASH FLOW FROM INVESTING ACTIVITIES :			
Sale of Investments     381.90     33       Dividend received     0.83       Interest received     36.81       Loans / Inter corporate deposits refund / (given) - net     (460.00)       NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES     (B)       CASH FLOW FROM FINANCING ACTIVITIES :     (29.91)       Dividend paid     (29.91)       NET CASH USED IN FINANCING ACTIVITIES     (C)       NET CASH USED IN FINANCING ACTIVITIES     (16.66)       OKET DECREASE IN CASH AND CASH EQUIVALENTS     (A+B+C)       CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR     26.00       CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD     9.34       Cash and cash equivalents comprise of :     As on       Balances with Banks :     30.09.2024			(0.24)	
Dividend received       0.83         Interest received       36.81         Loans / Inter corporate deposits refund / (given) - net       (460.00)         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       (B)         CASH FLOW FROM FINANCING ACTIVITIES :       (29.91)         Dividend paid       (C)       (29.91)         NET CASH USED IN FINANCING ACTIVITIES       (C)       (29.91)         NET DECREASE IN CASH AND CASH EQUIVALENTS       (A+B+C)       (16.66)         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00       9.34         Cash and cash equivalents comprise of :       As on       30.09.2024       30.09.2024         Balances with Banks :       30.09.2024       30.09.2024       30.09.2024	Sale of investments			(1.00
Interest received       36.81         Loans / Inter corporate deposits refund / (given) - net       (460.00)         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       (B)         CASH FLOW FROM FINANCING ACTIVITIES :       (29.91)         Dividend paid       (29.91)         NET CASH USED IN FINANCING ACTIVITIES       (C)         NET CASH USED IN FINANCING ACTIVITIES       (C)         NET DECREASE IN CASH AND CASH EQUIVALENTS       (A+B+C)         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00         CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD       9.34         Cash and cash equivalents comprise of :       As on         Balances with Banks :       30.09.2024				369.70 1.63
Loans / Inter corporate deposits retund / (given) - net       (460.00)       (1         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       (B)       (40.70)       2         CASH FLOW FROM FINANCING ACTIVITIES :       (C)       (29.91)       (         Dividend paid       (C)       (29.91)       (         NET CASH USED IN FINANCING ACTIVITIES       (C)       (29.91)       (         NET CASH USED IN FINANCING ACTIVITIES       (A+B+C)       (16.66)       (         NET DECREASE IN CASH AND CASH EQUIVALENTS       (A+B+C)       (16.66)       (         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00       (         CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD       9.34       (         Balances with Banks :       30.09.2024       30.09.				42.62
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       (B)       (40.70)       2         CASH FLOW FROM FINANCING ACTIVITIES :       (29.91)       ((29.91))       ((29.91))         Dividend paid       (C)       (29.91)       ((16.66))         NET CASH USED IN FINANCING ACTIVITIES       (A+B+C)       (16.66)         NET DECREASE IN CASH AND CASH EQUIVALENTS       (A+B+C)       (16.66)         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00       26.00         CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD       9.34       26.00         Cash and cash equivalents comprise of :       As on       30.09.2024       30.09         Balances with Banks :       30.09.2024       30.09       30.09       30.09	Loans / Inter corporate deposits refund / (given) - net		1100 001	(145.00
CASH FLOW FROM FINANCING ACTIVITIES :       (29.91)         Dividend paid       (29.91)         NET CASH USED IN FINANCING ACTIVITIES       (C)         NET CASH USED IN FINANCING ACTIVITIES       (C)         NET DECREASE IN CASH AND CASH EQUIVALENTS       (A+B+C)         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00         CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD       9.34         Cash and cash equivalents comprise of :       As on         Balances with Banks :       30.09.2024       30.09	NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	(B)	(40.70)	267.89
Dividend paid       (29.91)         NET CASH USED IN FINANCING ACTIVITIES       (C)         NET DECREASE IN CASH AND CASH EQUIVALENTS       (A+B+C)         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00         CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD       9.34         Cash and cash equivalents comprise of :       As on         Balances with Banks :       30.09.2024       30.09	CASH FLOW FROM FINANCING ACTIVITIES			
NET CASH USED IN FINANCING ACTIVITIES       (C)       (29.91)       (         NET DECREASE IN CASH AND CASH EQUIVALENTS       (A+B+C)       (16.66)         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00       26.00         CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD       9.34       26.00         Cash and cash equivalents comprise of :       As on       30.09.2024       30.09         Balances with Banks :       30.09.2024       30.09				
NET DECREASE IN CASH AND CASH EQUIVALENTS       (A+B+C)       (16.66)         CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00       26.00         CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD       9.34       26.00         Cash and cash equivalents comprise of :       As on       30.09.2024       30.09.         Balances with Banks :       30.09.2024       30.09.       30.09.		(0)		(29.91
CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR       26.00         CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD       9.34         Cash and cash equivalents comprise of :       As on         Balances with Banks :       30.09.2024       30.09			(29.91)	(29.91
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD 9.34 Cash and cash equivalents comprise of : Balances with Banks :		(A+B+C)	(16.66)	(1.72
Cash and cash equivalents comprise of : As on Balances with Banks : 30.09.2024 30.09.	CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR		26.00	30.04
Balances with Banks : 30.09.2024 30.09	CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD		9.34	28.32
Balances with Banks : 30.09.2024 30.09.	Cash and cash equivalents comprise of :		As on	As on
Dalahces with Daliks .	Ralances with Banks		30.09.2024	30.09.2023
- IN CHITTERN ACCOUNTS	- in Current accounts			
Cach on hand				27.70
Cash and cash equivalents				0.62 28.32

CIN-L17110MH1912PLC000351

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# Khandelwal & Mehta LLP Chartered Accountants (LLP NO.AAE-3742)

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

To, The Board of Directors, Simplex Realty Limited Mumbai.

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Simplex Realty Limited ("the Parent") and its Associates, (the Parent and its Associates together referred to as "the Group"), and its share of net profit after tax and total comprehensive income of its associate for the quarter and half year ended 30<sup>th</sup> September, 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 (the "Listing Regulations").
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Parent Company's management and has been approved by the Board of Directors of the Parent Company. 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 specified under Section 143(10) of the Companies Act, 2013 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.
- 4. 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.
- 5. The Consolidated Unaudited Financial Results in the Statement includes the results of Simplex Realty Limited ("the parent") and Simplex Mills Company Limited and Simplex Papers Limited ("the Associates").
- 6. Based on our review conducted above, 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 Standards ("Ind AS") specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other recognized

401, Sheetal Enclave, b/h tangent furniture mall, Mindspace, Malad(W), Mumbai 400 064 e-mail : contact@khandelwalandmehta.com

S.L. Khandelwal - 9821245353 • S.A. Momaya - 9821432657 • N.S. Khandelwal - 9870553531 GSTIN : 27AAPFK6261N1ZL accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Emphasis of matter

We draw your attention to the Consolidated Financial Result for the quarter and half year ended 30.09.2024 where in result of Simplex Mills Company Limited (SMCL) has been consolidated, SMCL has Loans and Advances recoverable from Simplex Papers Limited, which has negative net worth and these loans are not provide for by SMCL in its financial results because as per the management of Simplex Papers Limited is exploring business opportunities.

Our conclusion is not modified in respect of these matters.

For Khandelwal & Mehta LLP Chartered Accountants (Firm Regn.no.W100084)

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Sunil Khandelwal (Partner) Mem. No. 101388

Place : Mumbai Date : 28<sup>th</sup> October 2024 UDIN : 24101388BKEBFZ6386



Sr.No.	Particulars	Quarter ended			Half-year ended		(₹ in Lakh Year ended	
	Fanculais	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.202	
-		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Revenue from operations	26.54	100 70					
2	Other income	159.79	400.76	22.17	427.30	120.64	176.4	
3	Total income (1+2)	186.33	165.56 566.32	171.73	325.35	336.63	670.8	
4	Expenses:	100.33	566.32	193.90	752.65	457.27	847.3	
	a) Cost of development/sales				10000000			
	b) Employee benefits expense	-	328.92	-	328.92	73.46	73.4	
	c) Finance costs	67.73	65.99	67.43	133.72	137.39	273.0	
	d) Depreciation	1.53	0.62	0.43	2.15	0.81	1.8	
1	e) Other expenses	3.75	3.59	3.53	7.34	7.01	14.5	
	Total expenses	94.41	47.40	114.13	141.81	157.63	255.9	
5	Profit/(Loss) before share of profit/(loss) of associates,	167.42	446.52	185.52	613.94	376.30	618.8	
	exceptional items and tax (3-4)	18.91	119.80					
6	Share of profit/(loss) of associates	(0.58)		8.38	138.71	80.97	228.4	
	Profit/(Loss) before exceptional items and tax (5+/-6)	18.33	(0.44)	(2.28)	(1.02)	(3.39)	(6.9	
	Exceptional items	10.33	119.30	6.10	137.69	77.58	221.5	
	Profit/(Loss) before tax (7+/-8)	18.33		-		424.07	424.0	
2:08	Tax expenses :	10.33	119.36	6.10	137.69	501.65	645.6	
	Current tax				1			
	Deferred tax liability/(asset)	6.57	7.64	5.13	14.21	94.71	112.93	
	Taxes of earlier years	(5.62)	19.63	(4.31)	14.01	7.03	21.54	
11 1	Profit/(Loss) for the period (9+/-10)	-	(4.16)	-	(4.16)	-		
		17.38	96.25	5.28	113.63	399.91	511.13	
· · · ·	Other Comprehensive Income/(Expense) - (OCI)-(net of tax)					1		
	a) Items that will not be reclassified to profit or loss	15.53	11.41	2.65	26.94	15.36	2.71	
	b) Items that may be reclassified to profit or loss	2.88	(2.40)	(2.09)	0.48	0.64	(4.21	
3 T	Other Comprehensive Income/(Expense)	18.41	9.01	0.56	27.42	16.00	(1.50	
3	otal Comprehensive Income/(Expense) for the period (11+/-12)	35.79	105.26	5.84	141.05	415.91	509.63	
4 P	Paid up Equity Share Capital (face value of ₹ 10/- each)	299.14	299.14	299.14	299.14	299.14	299.14	
	Other Equity excluding Revaluation Reserve	-	-			200.14		
6 B	Basic & Diluted earning per share (face value of ₹ 10/- each)*	0.58	3.22	0.18	3.80	13.37	11,197.94 17.09	

Notes : -

The Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2023 have been reviewed by the Audit Committee and approved 1 by the Board of Directors at their meeting held on 28th October, 2024 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015.

The Statutory Auditors have carried out "Limited Review" of the financial results for the quarter and half year ended 30th September, 2024. 2

3	Standalone information :
	Standalone information.

		Quarter ended			Half year ended	
Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year ended 31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total income (including other income)	186.33	566.32	193.90	752.65	457.27	847.3
Profit/(loss) before tax	18.91	119.80	8.38	138.71	505.04	the second se
Profit/(loss) after tax	17.96	96.69	7.56	114.65	403.30	652.5

The Company has only one reportable segment viz."Property Development", disclosure under Ind AS 108 on "Operating Segments" is not applicable. 4

During the quarter, the company has received a demand of ₹72 crore from Muncipal Corporation of Greater Mumbai (MCGM) regarding a property tax on the land 5 owned by the Company.

Figures of the previous period have been regrouped, wherever necessary, to conform to the current period's presentation. 6

Place: Mumbai Dated: 28th October, 2024

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For Simplex Realty Limited

Nandan Damani **Chairman & Managing Director** DIN: 00058396

### CIN-L17110MH1912PLC000351

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UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2024

		(₹ In Lakhs
Destinutors	As at	As at
Particulars	30.09.2024	31.03.2024
AASSETS	(Unaudited)	(Audited)
I Non-Current Assets		
Property, Plant and Equipment Financial Assets:	88.93	94.05
Investments accounted for using the equity method Other Investments	730.13	731.15
Other Financial Assets	895.85	909.98
	9.56	7.56
Deferred Tax Assets (Net) Other Non-Current Assets	346.24	365.55
1	21.12	83.58
II Current Assets	2,091.83	2,191.87
Inventories		
Financial Assets:	3,348.14	3,573.80
Investments		
	314.38	649.99
Cash and Cash Equivalents	9.34	26.00
Bank Balances other than above	2.84	2.09
Loans Other Figure 14 and	4,826.17	4,367.57
Other Financial Assets	366.54	108.21
Other Current Assets	881.98	840.60
Total Current Assets	9,749.39	9,568.26
TOTAL ASSETS B EQUITY AND LIABILITIES	11,841.22	11,760.13
I Equity		
Equity Share Capital	299.37	299.37
Other Equity	11,309.08	11,197.94
Liabilities Total Equity	11,608.45	11,497.31
Non-Current Liabilities:		
Financial Liabilities :		
Other Non-Current Financial Liabilities	21.02	20.16
Provisions	12.36	12.36
Other Non-Current Liabilities	4.41	6.09
Total Non-Current Liabilities	37.79	38.61
Current Liabilities		
Financial Liabilities :	1.	
Trade Payables	4.24	0.64
Other Financial Lliabilities	120.47	111.48
Other Current Liabilities	7.74	10.28
Provisions	56.87	54.16
Current Tax Liabilities (Net)	5.66	47.65
Total Current Liabilities	194.98	224.21
Total Liabilities	232.77	262.82
TOTAL EQUITY AND LIABILITIES	11,841.22	11,760.13

CIN-L17110MH1912PLC000351



UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

			For the half year ended 30.09.2024	For the half year ended 30.09.2023
A. CA	ASH FLOW FROM OPERATING ACTIVITIES :		(Unaudited)	(Unaudited)
NE	ET PROFIT BEFORE TAX		127.00	0138-000
Ad	djustments for		137.69	501.6
De	epreciation on property, plant and equipment			
Inte	erest expenses		7.34	7.0
Div	ofit on sale of investments (net) vidend income		0.35	0.8 1.0
	erest income		(0.83)	(1.6
Bro	okerage deducted from profit on sale of fixed assets		(298.72)	(303.3
Sur	ndry balances written off / (back) - (net)			(9.5
Cha	anges in fair value of financial assets at fair value through profit or loss		(0.35)	(6.3)
Sha	winding of discount on security deposit are of (profit) / loss in associate		(2.52)	(0.79)
OP	ERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES	1	1.02	3.39
Adj	justment for changes in working capital	5	(153.87)	191.39
Adji	ustment for (increase) / decrease in operating assets:			
Inve	entories		225.66	(10.00
	ier financial assets ier Non Current Assets		(4.06)	(12.92 0.93
	er current assets		(72.79)	-
Othe	er bank balances		(44.76)	(17.19
Adju	ustment for increase / (decrease) in operating liabilities:		(0.75)	0.05
Othe	er financial liabilities		14.03	20.70
	de payables g-term provisions		3.60	32.73 2.87
	rt-term provisions		(19.35)	0.81
Othe	er liabilities		29.82	(23.58
CAS	SH GENERATED FROM / (USED IN) OPERATIONS		28.44	1.48
Direc	ct taxes refund received / (paid)		5.97 47.98	176.57 7.80
EXCE	CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES B eptional item	EFORE EXCEPTIONAL ITEM	53.95	184.37
Profi	it on sale of fixed assets			(424.07)
NET	CASH USED IN OPERATING ACTIVITIES	(A)		
			53.95	(239.70)
Durch	H FLOW FROM INVESTING ACTIVITIES : hase of investments			
	of investments		(0.24)	(1.06)
	lend received		381.90	369.70
	est received		0.83 36.81	1.63
Loans	s / Inter corporate deposits refund / (given) - net		(460.00)	42.62 (145.00)
NET	CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	(B)	(40.70)	267.89
	H FLOW FROM FINANCING ACTIVITIES :			
	end paid		(29.91)	(20.04)
NET	CASH USED IN FINANCING ACTIVITIES	(C)	(29.91)	(29.91) (29.91)
NET	DECREASE IN CASH AND CASH EQUIVALENTS	(A+B+C)	(16.66)	(1.72)
CASH	AND CASH EQUIVALENTS - AT THE START OF THE YEAR		26.00	30.04
CASH	AND CASH EQUIVALENTS - AT THE END OF THE PERIOD		9.34	28.32
Cash	and cash equivalents comprise of :		As on	2000000
Dolor	ces with Banks :		30.09.2024	As on 30.09.2023
	ces with Banks : Current accounts		CONTRACT.	00.09.2023
	on hand		9.01	27.70
	and cash equivalents	÷	0.33	0.62
		-1	9.34	28.32

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