

November 9, 2019

To,
The Manager,
BSE Ltd,
Corporate Relationship Department,
Phiroze Jeejeebhoy Tower
Dalal Street
Mumbai- 400 001

Dear Sir/Madam

Sub: Outcome of the Board Meeting-Saturday, November 9, 2019

Pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligation and Disclosure Requirments) Regulations, 2015, please be informed that the Board of Directors of the Company at its meeting held today, considered and approved, inter alia, the Un-audited Financial Results (Stanalone & Consolidated) for the quarter and half year ended September 30, 2019 after the Limited review by the Statutory Auditors.

Accordingly, we hereby enclose following:

1. Limited Review Report (Standalone & Consolidated) issued by the Statutory Auditors of the Company;
2. Un-audited Financial Results (Standalone & Consolidated) for the quarter & half year ended September 30, 2019;

The Board Meeting commenced at 11.30 a.m and concluded at 1.00p.m

Kindly take the above information on record.

Thanking You

Yours faithfully

For Solitaire Machine Tools Ltd



Barkha Arora

Company Secretary & Compliance Officer

Encl: as above



Ajay Shobha & Co.
Chartered Accountants

L - 2, Haridwar - 1,
Evershine Nagar,
Malad (W), Mumbai - 400064.
Mobile: 99870 06258 / 9821056258*
Email: ajayshobha.co@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to
The Board of Directors,
Solitaire Machine Tools Ltd,
Mumbai.

- 1) We have reviewed the accompanying statement of unaudited standalone financial result of Solitaire Machine Tools Ltd ("The company") for the quarter and half year ended 30th September 2019 ("the statement"), being submitted by the company to the stock exchange viz. THE BSE limited ("BSE") pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015, as amended ("The Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 ("The Circular").
- 2) The Preparation of the statement in accordance with the recognition and measurement principles laid down in India Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) 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 In accordance with the standard of Review Engagements (SRE)2410, "Review of Interim Financial Information Performed By Independent Auditor of the Entity" ("The Standard"), 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 from misstatements. A review is limited primarily to the inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.



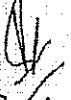


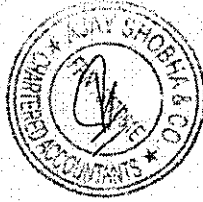
Ajay Shobha & Co.
Chartered Accountants

L - 2, Haridwar - 1,
Evershine Nagar,
Malad (W), Mumbai - 400064.
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Email: ajayshobha.co@gmail.com

- 4) 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 Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practises and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatements.

For AJAY SHOBHA & CO.
Chartered Accountants
(Firm Registration No. 317031E)


Ajay Gupta
(Partner)
M.No. 053071
UDIN:19053071AAAAJB4748

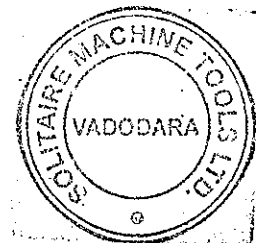


Place: Mumbai
Dated: 09/11/2019

SOLITAIRE MACHINE TOOLS LIMITED							
REGD.OFFICE: REGD OFFICE:B-3A, ARUN CHAMBERS,							
TARDEO ROAD, MUMBAI-400034							
Tel: 02266602156-, Email:- sales@smtgrinders.com							
Website : www.smtgrinders.com							
CIN No: L28932MH1967PLCO13747							
Statement of Standalone Unaudited Financial Results for the Second Quarter and Half Year ended 30th September, 2019 under Ind AS							
Sr No.	Particulars	STANDALONE					
		Quarter ended			Half Year	Half Year	Year ended
		30-Sep-19	30-Sep-18	30-Jun-19	ended 30.09.19	ended 30.09.18	31-Mar-19
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	l) Gross Revenue including GST	313.23	648.65	462.18	775.41	952.73	1,786.27
	II) Less GST :Recovered	46.02	85.37	68.52	114.54	131.72	226.63
	III) Revenue from Operation (Net of GST) (I-II)	267.21	563.28	393.66	660.87	821.01	1,559.64
	b) Other Operating Income	9.78	9.04	5.39	15.17	14.24	29.03
	Total Income from operations	276.99	572.32	399.05	676.04	835.25	1,588.67
2	Expenses						
	a) Cost of materials consumed	204.99	274.11	96.38	301.37	430.1	901.88
	b) Purchase of traded goods	-	-	-	-	-	-
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(103.64)	79.05	88.44	(15.20)	-22.13	(222.83)
	d) Employee benefits expense	65.32	65.06	70.65	135.97	134.39	304.11
	e) Finance Cost	0.09	0.79	0.90	0.99	1.7	6.20
	f) Depreciation and amortization expenses	30.32	24.44	30.31	60.63	48.86	98.37
	g) Other Expenses	58.31	66.91	62.17	120.48	130.34	292.99
	Total Expenses(a to g)	255.39	510.36	348.85	604.24	723.26	1,380.72
3	Profit before exceptional and extraordinary items and tax	21.60	61.96	50.20	71.80	111.99	207.95
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Extraordinary Items and Tax	21.60	61.96	50.20	71.80	111.99	207.95
6	Extraordinary Items	-	-	-	-	-	-
7	Profit before Tax	21.60	61.96	50.20	71.80	111.99	207.95
8	Tax Expenses	4.95	5.05	11.32	16.27	25.76	78.16
9	Net Profit after Tax	16.65	56.91	38.88	55.53	86.23	129.79
10	Other Comprehensive Income / (Loss) (After Tax)						
	(a) Items of other comprehensive income which are not to be reclassified to Profit & loss(Net of Tax)	(0.16)	(0.23)	(0.15)	(0.31)	-0.46	(0.61)
	(b) Income tax relating to items that will not be reclassified to profit & loss , net of taxes	(0.04)	-	0.04	(0.08)	-	0.17
		(0.12)	(0.23)	(0.11)	(0.23)	(0.46)	(0.44)
11	Total Comprehensive Income after Tax (9+10)	16.53	57.14	38.77	55.30	86.69	130.23
12	Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	454.22	454.22	454.22	454.22		454.22
13	Other Equity						1422.88
14	Basic and Diluted EPS	0.37	1.25	0.86	1.22	1.90	2.86
1	The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement Principles provided in Indian Accounting Standard (Ind AS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.						
2	The above Standalone Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the meeting held on 09/11/2019.						
3	The auditors of the Company have carried out a "Limited Review" of financial results for the quarter ended 30th September, 2019 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.						
4	In accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, the above financial results of the Company are posted on Company's website viz, www.smtgrinders.com and will also appear on website of BSE, whenever uploaded by them.						
5	The Company operates in a single segment only.						
6	Figures of the previous period/Year have been regrouped/reworked/re-arranged wherever necessary, to make them comparable.						
							For Solitaire Machine Tools Ltd
							Ashok J Sheth
							Chairman and Managing Director
							DIN:174006
Place	: Vadodara						
Dated	: 09/11/2019						

SOLITAIRE MACHINE TOOLS LIMITED
REGD OFFICE : B-3A, ARUN CHAMBERS, TARDEO ROAD, MUMBAI – 400 034
CIN No. L28932MH1967PLCO13747, Website:www.smtgrinders.com
Tel: 022-66602156, Email :- sales@smtgrinders.com
STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES FOR THE HALF
YEAR ENDED 30TH SEPTEMBER 2019 **Rs. in lacs**

Particulars	As at 30 th September 2019 (Unaudited)		As at 31st March 2019 (Audited)	
A) Assets				
1) Non-Current Assets				
(a) Property, Plant and Equipment	536.26		593.02	
(b) Capital work in progress	0.00		0.00	
(c) Intangible Assets				
(d) Financial Assets				
(i) Non-Current Investments	15.90		15.90	
(ii) Loans	15.62		15.52	
(iii) Other Financial Assets	3.59		3.59	
(e) Other non-current Assets				
Total Non-Current Assets (A)	571.37		628.03	
2. Current Assets				
(a) Inventories	669.40		639.33	
(b) Financial Assets				
(i) Investments	226.65		226.00	
(ii) Trade Receivables	114.43		228.99	
(iii) Cash and Cash equivalents	44.09		87.74	
(iv) Bank Balances other than (ii) above	118.45		107.35	
(v) other Financial Assets	54.29		13.02	
(c) Other current assets			27.79	
Total Current Assets (B)	1227.31		1330.22	
Total Assets (A) + (B)	1798.68		1958.25	
B) Equity & Liabilities				
1. Equity				
(a) Equity share capital	454.22		454.22	
(b) Other Equity	962.68		968.66	
Total Equity (A)	1416.90		1422.88	
2. Liabilities				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Long term borrowing				
(ii) Other Non-Current Financial Liabilities	17.50		15.02	
(b) Long term provisions				
(c) Deferred tax liabilities (Net)	26.46		37.69	
Total Non-Current Liabilities (B)	1460.86		1475.59	
Current Liabilities				
(a) Financial Liabilities				
(i) Short term borrowings				
(ii) Trade payables	87.51		179.23	
(iii) Other Current financial liabilities	71.81		73.40	
(b) Other current liabilities	168.09		197.28	
(c) Short term provisions			4.98	
(d) Current tax liabilities (Net)	10.41		27.77	
Total Current Liabilities (Net) (C)	337.82		482.66	
Total Equity and Liabilities (A)+(B)+(C)	1798.68		1958.25	



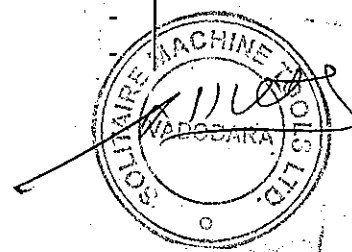
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SOLITAIRE MACHINE TOOLS LIMITED

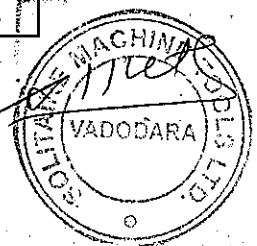
Standalone Statement of Cash Flow for the period ended 30th September, 2019

(Rs.in Lacs)

Particulars	As at 30th September, 2019	As at 31st March, 2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
<u>Net Profit as per Profit & Loss Account</u>	55.54	129.35
Adjustment for:		
Depreciation and Amortisation	60.63	98.37
Tax Provision for Taxation & Deferred Tax	16.27	77.99
Interest Income	(5.30)	(11.48)
Fair Value of investment through P&L	(0.74)	(0.09)
Interest Paid	0.74	0.87
Exceptional Items	-	-
Profit on sale of Current and Non Current Investments (Net)	-	-
<u>Operating Profit Before Working Capital Changes</u>	127.14	295.01
Adjustment for:		
Trade payable and other liability	(124.65)	(0.16)
Trade Receivables	114.56	42.53
Inventories	(30.07)	(143.53)
Financial and other Assets	(13.57)	(19.03)
<u>Cash Generated From Operations</u>	73.41	174.81
Direct Taxes Paid (net of refunds)	(44.47)	(60.28)
		-
Net Cash From Operating Activities (A)	28.94	114.53
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments	(3.87)	(24.61)
Interest received	5.30	11.48
Capital WIP	-	-
Purchase of Current Investments	(0.65)	(125.00)
Sale of Investments	-	-
		-
Net Cash From Investing Activities (B)	0.78	(138.13)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long Term Borrowings	-	-
Interest paid	(0.74)	(0.87)
Equity Dividends paid (including Dividend Distribution Tax)	(61.52)	(61.52)
		-
Net Cash From Financing Activities (C)	(62.26)	(62.39)
D. (DECREASE) IN CASH AND CASH EQUIVALENTS	(32.55)	(85.99)
Closing Balance of Cash and Cash Equivalents	162.54	195.09
Opening Balance of Cash and Cash Equivalents	195.09	281.08
Notes:		
1. Figures in bracket indicate cash outflow.		



2. Previous year comparatives have been reclassified to confirm with current year's presentation, wherever applicable.		
3. Cash and Cash equivalents comprises of:		
On hand	0.13	0.515
With Banks		-
In Current Accounts	43.97	87.22
In Deposit Accounts maturing within 3 months		
Notes:		
1. The above Cash Flow Statement has been prepared under the 'Indirect method' as set out in the Ind AS-7 on Statement of Cash Flow as notified under Companies (Accounts) Rules, 2015.		
2. Previous year's figures have been regrouped and rearranged wherever necessary.		





Ajay Shobha & Co.
Chartered Accountants

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Evershine Nagar,
Malad (W), Mumbai - 400064.
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Email: ajayshobha.co@gmail.com

INDEPENDENT AUDITORS REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to
The board of Directors,
Solitaire Machine Tools Ltd,
Mumbai .

- 1) We have reviewed the accompanying statements of unaudited Consolidated financial results of Solitaire Machine Tools Ltd ("the company") of Solitaire Machine Tools limited ("the parent") and its subsidiary (the parent and its subsidiary together referred to as "the group" for the quarter and half year ended 30th September 2019 ('the statement') attached here with being submitted by the company pursuant to the requirement of the regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulation, 2015 as amended ('the Regulation') read with SEBI circular NO . CIR/CFD/CMD1/44/2019 dated 29th March 2019 ("the circular")
- 2) This statement which is responsibility of the parent's management and approved by the Parent's Board of Directors in their meeting held on 09th November, 2019, has been prepared in accordance with recognition and measurement principles laid down in India Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) 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. Our responsibility is to express a conclusion on the statement based on our review.
3. We Conducted our review in accordance with the Standards on Review Engagements (SRE) 2410, "Review of Interim financial Information performed by Independent Auditor of Entity" ("The standard"), issued by The Institute of Chartered Accountants of India. A review of Interim financial information consists of making inquires, 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.





Ajay Shobha & Co.
Chartered Accountants

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Evershine Nagar,
Malad (W), Mumbai - 400064.
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Email: ajayshobha.co@gmail.com


We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 , as amended, to the extent applicable .

4. The statement includes the results of the following entities :

Name of the entity	Relationship
Solitaire Machine Tools Ltd	Parent
Shruchi Manufacturing LTD	Subsidiary

5. The Statement includes the interim financial result of one subsidiary which have not been reviewed, whose interim financial result reflect total assets of Rs. 29.51lacs revenue of Rs Nil, total net loss after tax of Rs. 2.25 lacs and total comprehensive loss of Rs.2.25 lacs for the half year ended 30 September 2019, as considered in the Statement. According to the information and explanation given by the management, these interim financial statements/financial information/financial results are not material to the Group . Our conclusion on the statement is not modified in respect of the above matter.

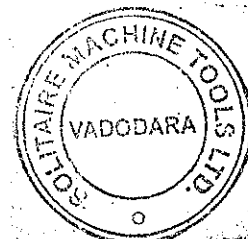
For AJAY SHOBHA & CO.
Chartered Accountants
(Firm Registration No. 317031E)


Ajay Gupta
(Partner)
M.No. 053071
UDIN: 19053071AAAAJC4757



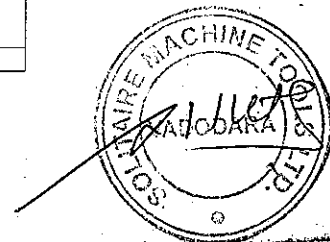
Place: Mumbai
Dated: 09/11/2019

SOLITAIRE MACHINE TOOLS LIMITED							
REGD.OFFICE: REGD OFFICE:B-3A, ARUN CHAMBERS,							
TARDEO ROAD, MUMBAI-400034							
Tel: 02266602156-, Email:- sales@smtgrinders.com							
Website :www.smtgrinders.com							
CIN No: L28932MH1967PLCO13747							
Statement of Consolidated Unaudited Financial Results for the Second Quarter and Half Year Ended 30th September, 2019 under Ind AS							
Sr No.	Particulars	COSOLIDATED					
		Quarter ended			Half Year	Half Year	Year ended
		30-Sep-19	30-Sep-18	30-Jun-19	ended 30.09.19	ended 30.09.18	31-Mar-19
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income from operations						
	I) Gross Revenue including GST	313.23	648.65	462.18	775.41	952.73	1,786.27
	II) Less GST :Recovered	46.02	85.37	68.52	114.54	131.72	226.63
	III) Revenue from Operation (Net of GST) (-II)	267.21	563.28	393.66	660.87	821.01	1,559.64
	b) Other Operating Income	9.78	9.04	5.39	15.17	14.24	29.04
	Total Income from operations	276.99	572.32	399.05	676.04	835.25	1,588.68
2	Expenses						
	a) Cost of materials consumed	204.99	274.11	96.38	301.37	430.1	901.88
	b) Purchase of traded goods	-	-	-	-	-	-
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(103.64)	79.05	88.44	(15.20)	-22.13	(222.83)
	d) Employee benefits expense	66.67	66.41	71.55	138.22	136.64	309.06
	e) Finance Cost	0.10	0.79	0.89	0.99	1.7	6.20
	f) Depreciation and amortization expenses	31.00	25.13	31.00	62.00	50.23	101.11
	g) Other Expenses	58.31	66.91	62.17	120.48	130.47	293.58
	Total Expenses	257.43	512.40	350.43	607.86	727.01	1,389.00
3	Profit before exceptional and extraordinary items and tax	19.56	59.92	48.62	68.18	108.24	199.68
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Extraordinary Items and Tax	19.56	59.92	48.62	68.18	108.24	199.68
6	Extraordinary Items	-	-	-	-	-	-
7	Profit before Tax	19.56	59.92	48.62	68.18	108.24	199.68
8	Tax Expenses	4.99	5.05	11.28	16.27	25.76	77.96
9	Net Profit after Tax	14.57	54.87	37.34	51.91	82.48	121.72
10	Other Comprehensive Income / (Loss) (After Tax)						
	(a) Items of other comprehensive income which are not to be reclassified to Profit & loss(Net of Tax)	(0.16)	(0.23)	(0.15)	(0.31)	-0.46	(0.61)
	(b) Income tax relating to items that will not be reclassified to profit & loss , net of taxes	(0.04)	(0.23)	0.04	(0.08)	(0.46)	0.17
		(0.12)	(0.23)	(0.11)	(0.23)	(0.46)	(0.44)
11	Total Comprehensive Income after Tax (9+10)	14.45	54.64	37.23	51.68	82.02	121.28
12	Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	454.22	454.22	454.22	454.22	454.22	454.22
13	Other Equity						966.97
14	Basic and Diluted EPS	0.32	1.21	0.82	1.14	1.82	2.68
1	The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement Principles provided in Indian Accounting Standard (Ind AS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.						
2	The above Standalone Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the meeting held on 09/11/2019.						
3	The auditors of the Company have carried out a "Limited Review" of financial results for the quarter ended 30th September, 2019 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.						
4	In accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, the above financial results of the Company are posted on Company's website viz, www.smtgrinders.com and will also appear on website of BSE, whenever uploaded by them.						
5	The Company operates in a single segment only.						
6	Figures of the previous period/Year have been regrouped/reworked/re-arranged wherever necessary, to make them						
							For Solitaire Machine Tools Ltd
							Ashok J Sheth
							Chairman and Managing Director
Place	: Vadodara						DIN:174006
Dated	: 09/11/2019						



SOLITAIRE MACHINE TOOLS LIMITED
REGD OFFICE : B-3A, ARUN CHAMBERS, TARDEO ROAD, MUMBAI – 400 034
CIN No. L28932MH1967PLCO13747, Website : www.smtgrinders.com
Tel: 022-66602156, Email :- sales@smtgrinders.com
STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES FOR THE HALF
YEAR ENDED 30TH SEPTEMBER 2019 Rs. in lacs

Particulars	As at 30 th September 2019 (Unaudited)	As at 31st March 2019 (Audited)
A) Assets		
1) Non-Current Assets		
(a) Property, Plant and Equipment	558.54	616.68
(b) Capital work in progress	0.00	0.00
(c) Intangible Assets	2.47	2.47
(d) Financial Assets		
(i) Non-Current Investments	0.09	0.10
(ii) Loans	15.62	15.52
(iii) Income Tax assets (net)	0.84	0.84
(e) Other non-current Assets	3.59	3.59
Total Non-Current Assets (A)	581.15	639.20
2.Current Assets		
(a) Inventories	669.40	639.33
(b) Financial Assets		
(i) Investments	226.65	226.00
(ii) Trade Receivables	114.43	228.99
(iii) Cash and Cash equivalents	50.39	96.51
(iv) Bank Balances other than (ii) above	118.45	107.35
(v) other Financial Assets	54.29	13.02
(c) Other current assets		27.79
Total Current Assets (B)	1233.61	1338.99
Total Assets (A) + (B)	1814.76	1978.19
B) Equity & Liabilities		
1. Equity		
(a) Equity share capital	454.22	454.22
(b) Other Equity	957.36	966.97
Total Equity (A)	1411.58	1421.19
2.Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Long term borrowing		
(ii) Other Non-Current Financial Liabilities	17.50	15.02
(b) Long term provisions		
(c) Deferred tax liabilities (Net)	28.85	40.08
Total Non-Current Liabilities (B)	1457.93	1476.29
Current Liabilities		
(a) Financial Liabilities		
(i) Short term borrowings		
(ii) Trade payables	87.51	179.45
(iii) Other Current financial liabilities	90.83	92.42
(b) Other current liabilities	168.09	197.28
(c) Short term provisions		4.98
(d) Current tax liabilities (Net)	10.41	27.77
Total Current Liabilities (Net) (C)	356.84	501.90
Total Equity and Liabilities (A)+(B)+(C)	1814.77	1978.19



Consolidated Statement of Cash Flow for the period ended 30th September, 2019

Particulars	(Rs.in Lacs)	
	As at 30th September, 2019	As at 31st March, 2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per Profit & Loss Account	51.91	121.28
Adjustment for:		
Depreciation and Amortisation	62	101.11
Tax Provision for Taxation & Deferred Tax	16.27	77.79
Interest Income	(5.30)	(11.48)
Fair Value of investment through P&L	(0.74)	(0.09)
Interest Paid	0.74	0.87
Exceptional Items		-
Profit on sale of Current and Non Current Investments (Net)		-
Operating Profit Before Working Capital Changes	124.88	289.49
Adjustment for:		
Trade payable and other liability	(125.33)	0.06
Trade Receivables	114.56	23.50
Inventories	(30.07)	(143.53)
Financial and other Assets	(13.57)	-
Cash Generated From Operations	70.47	169.51
Direct Taxes Paid (net of refunds)	(44.00)	(60.29)
		-
Net Cash From Operating Activities (A)	26.47	109.22
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments	(3.87)	(24.61)
Interest received	5.30	11.48
Capital WIP	-	-
Purchase of Current Investments	(0.65)	(125.00)
Sale of Investments		-
		-
Net Cash From Investing Activities (B)	0.78	(138.13)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long Term Borrowings		-
Interest paid	(0.74)	(0.87)
Equity Dividends paid (including Dividend Distribution Tax)	(61.52)	(61.52)
		-
Net Cash From Financing Activities (C)	(62.26)	(62.39)
D. (DECREASE) IN CASH AND CASH EQUIVALENTS	(35.02)	(91.30)
Closing Balance of Cash and Cash Equivalents	168.84	203.86
Opening Balance of Cash and Cash Equivalents	203.86	295.16
Notes:		
1. Figures in bracket indicate cash outflow.		-
2. Previous year comparatives have been reclassified to confirm with current year's presentation, wherever applicable.		-
3. Cash and Cash equivalents comprises of:		
On hand	0.13	0.515
With Banks		95.99
In Current Accounts	50.26	

