

Dated: 04.11.2023

To
The Secretary
The Calcutta Stock Exchange Limited
Listing Department
7, Lyons Range,
Kolkata - 700 001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting

Ref: Scrip Code: 26040

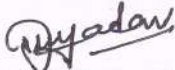
In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Financial Results of the company for the quarter and half year ended 30th September, 2023 which was approved and taken on record by the Board of Directors of the company at its meeting held today, the 04th day of November, 2023.

We hope you shall find the same in order.

Thanking you

Yours faithfully,

For Premier Ferro Alloys & Securities Limited



Dilip Kumar Yadav

Company Secretary & Chief Financial Officer

A70539



Encl: As Above

Independent Auditors Review Report on Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015(as amended)

To

The Board of Directors

Premier Ferro Alloys & Securities Limited

1. We have reviewed the accompanying statement of Unaudited standalone Financial results ("The Statement") of **Premier Ferro Alloys & Securities Limited** ("The Company"), for the quarter and half year ended 30th September, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and Measurement principles laid down by Indian Accounting Standard 34 "*Interim Financial Reporting*" ("*Ind AS 34*"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). 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 the Standards on Auditing specified under Section 143(10) of the Act, 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. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in IND AS 34, prescribed under Section 133 of the Act, and other accounting principles



Agrawal Tondon & Co.

CHARTERED ACCOUNTANTS
Firm Registration No. : 329088E

Room No. : 7, 1st Floor, 59 Bentinck Street
Kolkata - 700 069
Website - www.agrawalsanjay.com
E-mail Id : agrawaltondon2019@gmail.com

generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 4th November 2023



For **AGRAWAL TONDON & CO.**
Chartered Accountants
Firm Registration No: 329088E

Kaushal Kejriwal

Kaushal Kejriwal
Partner
Membership No.308606
UDIN: 23308606B6VBBB1672

PREMIER FERRO ALLOYS & SECURITIES LTD.

CIN : L27310WB1977PLC031117

Regd. Office :687, Anandapur, E. M. Bypass, 2nd Floor
Kolkata - 700 107 Phone : 6613 6264
E-mail : panemamics@emamigroup.com**STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023**

S.N.	PARTICULARS	Quarter ended			Half Year ended		Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
1	Income						
	Revenue from Operations						
	i) Interest Income	420.47	394.02	631.92	814.49	1,285.16	2,185.31
	Total Revenue from Operations	420.47	394.02	631.92	814.49	1,285.16	2,185.31
	Other Income						
	i) Impairment on financial instruments (net)	32.21	1.63	32.67	33.84	57.56	165.86
	ii) Other Income	0.01	4.75	5.61	4.76	7.76	14.00
	Total Income	452.69	400.40	670.20	853.09	1,350.48	2,365.17
2	Expenses						
	i) Finance Costs	381.46	370.52	517.63	751.98	1,120.31	1,933.21
	ii) Fees and Commission Expenses	10.09	10.51	15.94	20.60	33.85	56.50
	iii) Employee Benefit Expenses	3.11	2.70	4.02	5.81	7.32	15.33
	iv) Depreciation & Amortisation Expense	0.28	0.28	0.28	0.56	0.56	1.12
	v) Other Expenses	4.04	2.21	4.87	6.25	8.42	146.70
	Total expenses	398.98	386.23	542.74	785.20	1,170.46	2,152.85
3	Profit/(Loss) before tax (1-2)	53.71	14.17	127.46	67.89	180.02	212.32
	Tax Expenses:						
	i) Current Tax	5.50	2.86	23.77	8.36	30.72	20.61
	ii) Deferred Tax	-	-	0.01	-	0.03	0.05
	iii) Income Tax for earlier year	-	-	0.99	-	0.99	0.99
	iv) Excess Income Tax Provision Written Back	-	-	-	-	-	-
4	Profit/(Loss) for the period after Tax	48.21	11.31	102.69	59.53	148.28	190.66
5	Other Comprehensive Income (net of tax)	-	0.01	0.05	0.01	0.10	2,747.54
6	Total Comprehensive Income for the period (4+5)	48.21	11.32	102.74	59.54	148.38	2,938.20
7	Paid - up Equity Share Capital (Face Value - Rs. 10 per Share)	110.56	110.56	110.56	110.56	110.56	110.56
8	Earnings per share (of Rs. 10/- each): Basic & Diluted	4.36	1.02	9.29	5.38	13.41	17.25
	Earnings per share for the interim period is not annualized.						



PREMIER FERRO ALLOYS & SECURITIES LTD.

CIN : L27310WB1977PLC031117

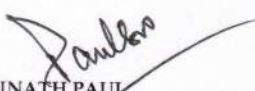
Regd. Office :

687, Anandapur, E. M. Bypass, 2nd Floor
Kolkata - 700 107 Phone : 6613 6264
E-mail : panemamics@emamigroup.com

NOTE:

- (a) The above standalone financial results of the Company for the quarter ended and half year ended 30th September, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 4th November, 2023. The Statutory Auditors of the Company have carried out audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- (b) The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended thereafter.
- (c) Since the Company has no separate Geographical as well as Business Segment with reference to Indian Accounting Standard 108 "Operating Segments", no separate disclosure has been made in this regard.
- (d) Figure of previous periods has been regrouped and reclassified to conform to classification of current period, wherever considered necessary.
- (e) The above financial results are available on the company's website : www.pfasl.in
- (f) Comparative figures have been rearranged / regrouped wherever necessary.

For and on behalf of the Board


SANTINATH PAUL
CFO & DIRECTOR

DIN: 03190144

Place : Kolkata

Dated : 4th November, 2023



UNAUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER '2023

	INR in Lakhs	
	As at 30th September 2023	As at 31st March 2023
ASSETS		
FINANCIAL ASSETS		
Cash and Cash Equivalents	340.54	210.25
Loans	17,099.63	16,826.57
Investments	7,660.43	7,660.43
Other Financial Assets	370.02	368.81
NON-FINANCIAL ASSETS		
Current tax assets (Net)	255.95	230.12
Property, Plant & Equipment	0.07	0.07
Other Non-Financial Assets	50.44	48.60
Right of Use Asset	1.40	1.96
Total	25,778.48	25,346.81
EQUITY & LIABILITIES		
LIABILITIES		
FINANCIAL LIABILITIES		
Payables		
Trade payables		
i) total outstanding dues of micro enterprises and small enterprises	-	-
ii) total outstanding dues of creditors other than micro enterprises and small enterprises	9.58	11.50
Borrowings	17,430.00	17,030.00
Other Financial Liabilities	251.04	243.85
NON-FINANCIAL LIABILITIES		
Provisions	72.93	106.77
Other Non-Financial Liabilities	26.92	26.21
Deferred Tax Liabilities (Net)	1,537.16	1,537.17
EQUITY :		
Equity Share Capital	110.56	110.56
Other Equity	6,340.29	6,280.75
Total	25,778.48	25,346.81

For and on behalf of the Board

Pauls
SANTINATH PAUL
CFO & DIRECTOR
DIN: 03190144

Place : Kolkata

Dated : 4th November, 2023



STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

INR in Lakhs

Particulars	Half Year ended 30th September' 2023 (Rs.)	Half Year ended 30th September ' 2022 (Rs.)
A Cash Flow from Operating Activities		
Profit before exceptional items and taxes	67.89	180.02
Adjustments to reconcile profit before tax to net cash flows :		
Add / (Less): Non-cash expenses / (Income)		
Impairment Loss Allowance	(33.84)	(57.56)
Interest on Security Deposit at Amortised Cost	(0.02)	(0.02)
Interest on Lease Liability	0.15	0.23
Depreciation on Lease assets and PPE	0.56	0.56
Fair Valuation Gain on Measurement of Mutual Fund	-	(0.05)
Profit on Sale of Mutual Fund	(4.74)	(3.21)
Amortisation of prepaid rent	0.02	0.02
Provision for Gratuity & Leave	-	-
Rent Paid - lease liability	(0.78)	(0.78)
Operating Profit before Working Capital changes	29.25	119.21
(Increase)/ Decrease in Stock	-	-
Increase / (Decrease) in Trade Payable	(1.93)	(4.90)
Increase / (Decrease) in Other Financial Liabilities	7.82	10.11
Increase / (Decrease) in Other Non Financial Liabilities	0.71	(0.52)
Increase / (Decrease) in Other Provisions	(0.02)	0.13
Increase / (Decrease) in NPA Provisions	-	-
Increase / (Decrease) in Secured Borrowings	100.00	(8,100.00)
Increase / (Decrease) in Unsecured Borrowings	300.00	-
(Increase) / Decrease in Loans Given	(273.00)	7,904.95
(Increase) / Decrease in Other Financial Assets	(1.21)	(163.21)
(Increase) / Decrease in Other Advances and Other Receivables	(1.87)	(2.29)
Cash Generated from / (Used in) Operations	159.76	(236.52)
Income Tax	(34.19)	(0.30)
Net Cash Generated from / (Used) in Operating Activities	125.57	(236.82)
B Cash Flow from Investing Activities		
(Purchase) of Investments under FVTPL	(350.00)	(3,975.00)
(Purchase) of Investments under FVTOCI	-	-
Redemption of Preference shares (Namo)	-	544.75
Sale of Investments under FVTPL	354.74	3,528.21
Net Cash Generated from / (Used) in Investing Activities	4.74	97.96
C Cash Flow From Financing Activities		
Net Cash Generated from / (Used) in Financing Activities	-	-
Net Increase / (Decrease) in Cash And Cash Equivalents (A+B+C)	130.31	(138.86)
Cash & Cash Equivalents at the beginning of the year	210.24	343.10
Cash & Cash Equivalents at the end of the year	340.55	204.24
Components of Cash and Cash Equivalents		
Cash and cash equivalents at the end of the year		
- Cash on hand	2.20	3.74
- Cheques and drafts on hand	-	10.15
- Balances with banks in current accounts	338.34	190.35
Total	340.54	204.24

For and on behalf of the Board


SANTINATH PAUL
CFO & DIRECTOR

DIN: 03190144

Place : Kolkata

Dated : 4th November, 2023



Independent Auditors Review Report on Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015(as amended)

To
The Board of Directors
Premier Ferro Alloys & Securities Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ("The Statement") of **Premier Ferro Alloys & Securities Limited** ("The Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and half year ended 30th September, 2023, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down by Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, 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 and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation



Agrawal Tondon & Co.

CHARTERED ACCOUNTANTS

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E-mail Id : agrawaltondon2019@gmail.com

33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended),to the extend applicable.

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

Entity	Relationship
Premier Ferro Alloys & Securities Limited	Holding Company
Prestige Vyapaar Limited	Subsidiary

5. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred below, 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 IND AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated Unaudited Financial Results include the unaudited interim financial results of one wholly owned subsidiary, whose financial results reflect total revenue of Rs. 0.01 lakh and total net loss after tax of (Rs. 8.22 Lakhs) and total comprehensive loss of (Rs. 8.22 lakhs) for the half year ended 30th September 2023, as considered in the consolidated Financial Results. Our conclusion on the statement is not modified in respect of the above matters.

Place: Kolkata

Date: 4th November 2023



For **AGRAWAL TONDON & CO.**
Chartered Accountants
Firm Registration No: 329088E

Kaushal Kejriwal

Kaushal Kejriwal
Partner

Membership No.: 308606

UDIN: 23308606B6UB0C2120

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED 30TH SEPTEMBER 2023

S.N.	PARTICULARS	INR in Lakhs					
		Quarter ended			Half Year ended		Year ended
		Unaudited 30.09.2023	Unaudited 30.06.2023	Unaudited 30.09.2022	Unaudited 30.09.2023	Unaudited 30.09.2022	Audited 31.03.2023
1	Income						
	Revenue from Operations						
	i) Interest Income	419.56	393.35	631.43	812.91	1,284.28	2,183.16
	ii) Net gain (Realised & Unrealised)	-	-	-	-	-	-
	Total Revenue from Operations	419.56	393.35	631.43	812.91	1,284.28	2,183.16
	Other Income						
	i) Impairment on financial instruments (net)	32.21	1.63	32.67	33.84	57.56	76.20
	ii) Other Income	0.02	4.75	5.61	4.77	7.77	103.68
	Total Income	451.79	399.73	669.72	851.52	1,349.62	2,363.04
2	Expenses						
	iii) Finance Costs	384.48	373.65	520.78	758.13	1,126.61	1,945.67
	iv) Fees and Commission Expenses	10.09	10.51	15.94	20.60	33.85	56.50
	v) Impairment of financial instruments (net)	-	-	-	-	-	-
	vi) Employee Benefit Expenses	3.11	2.70	4.02	5.81	7.32	15.33
	vii) Depreciation & Amortisation Expense	0.41	0.42	0.41	0.83	0.83	1.67
	viii) Other Expenses	4.09	2.41	5.04	6.50	8.77	147.49
	Total expenses	402.18	389.69	546.19	791.87	1,177.38	2,166.66
3	Profit/ (Loss) before tax (1-2)	49.61	10.04	123.53	59.65	172.24	196.39
	Tax Expenses:						
	i) Current Tax	5.50	2.86	23.77	8.36	30.72	20.61
	ii) Deferred Tax	(0.01)	-	0.01	(0.01)	0.03	0.08
	iii) Income Tax for earlier year	-	-	0.99	-	0.99	0.99
	iv) Excess Income Tax Provision Written Back	-	-	-	-	-	-
4	Net Profit/(Loss) for the period after Tax	44.12	7.19	98.76	51.30	140.50	174.71
	Attributable To:-						
	Owners of the Company	44.12	7.19	98.76	51.30	140.50	174.71
	Non-Controlling Interest	-	-	-	-	-	-
5	Other Comprehensive Income (net of Tax)	-	0.01	0.05	0.01	0.10	2,758.65
	Attributable To:-						
	Owners of the Company	-	0.01	0.05	0.01	0.10	2,758.65
	Non-Controlling Interest	-	-	-	-	-	-
6	Total Comprehensive Income for the period (4+5)	44.12	7.20	98.81	51.31	140.60	2,933.36
	Owners of the Company	44.12	7.20	98.81	51.31	140.60	2,933.36
	Non-Controlling Interest	-	-	-	-	-	-
7	Paid - up Equity Share Capital (Face Value - Rs. 10 per Share)	110.56	110.56	110.56	110.56	110.56	110.56
8	Earnings per share (of Rs. 10/- each): Basic & Diluted	3.99	0.65	8.93	4.64	12.71	15.80
	Earnings per share for the interim period is not annualized.						



PREMIER FERRO ALLOYS & SECURITIES LTD.

CIN : L27310WB1977PLC031117

Regd. Office :

687, Anandapur, E. M. Bypass, 2nd Floor
Kolkata - 700 107 Phone : 6613 6264
E-mail : panemamics@emamigroup.com

NOTE:

(a) The above consolidated financial results of the Company for the quarter & Half year ended 30th September, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 4th November, 2023. The Statutory Auditors of the Company have carried out audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

(b) The above consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

(c) The Audited Consolidated Financial results comprise of Premier Ferro Alloys & Securities Limited and its subsidiary viz. Prestige Vyapaar Limited.


(d) The company holds more than 20% of the voting power (Equity Share Capital) in Namo Edu Infrastructure Limited and Niramay Distributors Private Limited as on 30th September ,2023. However financial results of the above entities for the said period have not yet been finalized and thus not made available to the company for incorporation in its own financial statement. Thus the consolidated financial statement for these associate is not prepared as per Indian Accounting Standard- 28 "Investments in Associates and Joint Ventures" and Indian Accounting Standard 110 "Consolidated Financial Statements".

(e) The figures for the quarter ended 31st March,2023 are the balancing figures between audited figures in respect of the full financial year and published audited year to date figures upto third Quarter of the relevant financial year.

(f) The above financial results are available on the company's website : www.pfasl.in

(g) Comparative figures have been rearranged / regrouped wherever necessary.

For and on behalf of the Board



SANTINATH PAUL
DIRECTOR

DIN: 03190144

Place : Kolkata

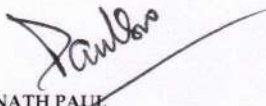
Date : 4th November , 2023



UNAUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER ' 2023

	INR in Lakhs	
	As at 30th September 2023	As at 31st March 2023
ASSETS		
FINANCIAL ASSETS		
Cash and Cash Equivalents	342.73	212.61
Loans	17,056.86	16,791.57
Investments	8,727.52	8,727.52
Other Financial Assets	369.22	368.43
NON- FINANCIAL ASSETS		
Current tax assets (Net)	255.95	230.11
Property, Plant & Equipment	19.60	19.60
Other Non-Financial Assets	50.67	48.78
Right to Use Asset	2.06	2.89
Total	26,824.61	26,401.51
EQUITY & LIABILITIES		
LIABILITIES		
FINANCIAL LIABILITIES		
Payables		
Trade payables		
i) total outstanding dues of micro enterprises and small enterprises	-	-
ii) total outstanding dues of creditors other than micro enterprises and small enterprises	9.58	11.50
Borrowings	17,529.97	17,130.00
Other Financial Liabilities	254.81	248.13
NON-FINANCIAL LIABILITIES		
Provisions	72.93	106.77
Other Non-Financial Liabilities	27.26	26.35
Deferred Tax Liabilities (Net)	1,774.79	1,774.80
Lease Liability	-	-
EQUITY:		
Equity Share Capital	110.56	110.56
Other Equity	7,044.71	6,993.40
Total	26,824.61	26,401.51

For and on behalf of the Board


SANTINATH PAUL
DIRECTOR
DIN: 03190144
Place : Kolkata
Date : 4th November, 2023



CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER ' 2023

INR in Lakhs

Particulars	Half Year ended		
	30th September ' 2023	30th September ' 2022	
A Cash Flow from Operating Activities			
Profit before exceptional items and taxes	59.65	172.23	
Adjustments to reconcile profit before tax to net cash flows :			
Add / (Less): Non-cash expenses / (Income)			
Impairment Loss Allowance	(33.84)	(57.56)	
Profit on Sale of Mutual Fund	(4.74)	(3.21)	
Interest on Security Deposit at Amortised Cost	(0.03)	(0.03)	
Interest on Lease Liability	0.23	0.35	
Depreciation on Lease assets and Property, Plant and Equipment	0.83	0.83	
Amortisation of prepaid rent	0.03	0.03	
Fair Valuation Gain on Measurement of Mutual Fund	-	(0.05)	
Provision for Gratuity & Leave	0.02	-	
Rent Paid	(1.17)	(1.17)	
Operating Profit before Working Capital changes	20.98	111.43	
Increase / (Decrease) in Trade Payable	(1.92)	(4.90)	
Increase / (Decrease) in Other Financial Liabilities	7.62	10.92	
Increase / (Decrease) in Other Non Financial Liabilities	0.91	(0.53)	
Increase / (Decrease) in Other Provisions	(0.02)	0.13	
Increase / (Decrease) in NPA Provisions	-	-	
Increase / (Decrease) in Secured Borrowings	100.00	(8,100.00)	
Increase / (Decrease) in Unsecured Borrowings	299.97	-	
(Increase) / Decrease in Loans	(265.26)	7,911.95	
(Increase) / Decrease in Other Financial Assets	(0.79)	(162.95)	
(Increase) / Decrease in Other Advances and Other Receivables	(1.92)	(2.24)	
(Increase) / Decrease Security Deposit (Net)	-	-	
Cash Generated from / (Used in) Operations	159.59	(236.20)	
Income Tax	(34.20)	(0.30)	
Net Cash Generated from / (Used) in Operating Activities	(A)	125.39	(236.50)
B Cash Flow from Investing Activities			
Addition of Fixed Assets	-	-	
(Purchase) of Investments under FVTPL	(350.00)	(3,975.00)	
(Purchase) of Investments under FVTOCI	-	-	
Redemption of Preference shares (Namo)	-	544.75	
Sale of Investments under FVTPL	354.74	3,528.21	
Net Cash Generated from / (Used) in Investing Activities	(B)	4.74	97.96
C Cash Flow From Financing Activities			
Net Cash from Financing Activities	(C)	-	-
Net Cash Generated during the year (A) + (B) + (C)		130.13	(138.54)
Cash & Cash Equivalents at the beginning of the year		212.61	345.11
Cash & Cash Equivalents at the end of the year		342.74	206.57
Components of Cash and Cash Equivalents			
Cash and cash equivalents at the end of the year			
- Cash on hand	2.61	4.17	
- Cheques and drafts on hand	-	10.16	
- Balances with banks in current accounts	340.13	192.25	
Total		342.74	206.57

For and on behalf of the Board

SANTINATH PAUL

DIRECTOR

DIN: 03190144

Place : Kolkata

Date : 4th November , 2023

