

November 03, 2020

The National Stock Exchange of India Limited

Exchange Plaza", 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East),

<u>MUMBAI – 400 051</u>

NSE Symbol: JHS

**BSE Limited** 

Phiroze Jeejeebhoy Towers, Dalal Street,

MUMBAI - 400 001 Scrip Code: 532771

Sub: Outcome of Board Meeting held on November 03, 2020 and Un-Audited Financial
Results (Standalone & Consolidated) for the Quarter & Half Year ended
September 30, 2020 with Limited Review Reports thereon

Pursuant to Regulation 30 and 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of JHS SVENDGAARD LABORATORIES LTD ('the Company'), at their meeting held today, i.e. on November 03, 2020 (commenced at 12:00 PM and concluded at 03:45 PM), has, inter-alia, approved the Standalone & Consolidated Un-Audited Financial Results (UFRs) for the quarter & half year ended on September 30, 2020 and taken on record the Limited Review Reports (LRRs) on such UFRs.

Copies of duly such signed UFRs (Standalone and Consolidated) for the quarter & half year ended on September 30, 2020 along with the LRRs thereon are enclosed herewith as **Annexure A**.

Further, the aforesaid information is also being made available on the website of the Company at www.svendgaard.com.

We request you to kindly take the same on record.

Thanking You,

Yours faithfully

For JHS SVENDGAARD LABORATORIES LIMITED

Chief Financial Officer

Encl: As Above



### S.N. Dhawan & CO. LLP

### **Chartered Accountants**

Limited Review Report on Unaudited Standalone Financial Results for the Quarter and Half year Ended 30 September 2020

### To the Board of Directors of JHS Svendgaard Laboratories Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of JHS Svendgaard Laboratories Limited ("the Company") for the quarter and half year ended 30 September 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant Rules issued thereunder; as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of 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.

### For S.N. Dhawan & Co LLP

Chartered Accountants

Firm Registration No.: 000050N/N500045

**KUMAR** KHATTAR

SURINDER Digitally signed by SURINDER **KUMAR KHATTAR** Date: 2020.11.03 13:56:13 +05'30'



S. K. Khattar Partner M. No. 084993 UDIN 20084993AAAAEA8485

Place: New Delhi

Date: 03 November 2020

421, II Floor Udyog Vihar, Phase IV Gurgaon - 122016, Haryana Tel: +91 124 481 4444

## JHS SVENDGAARD LABORATORIES LIMITED

Regd. Office: Trilokpur Road, Kheri (Kala-Amb), Tehsil Nahan, Distt. Sirmour, Himachal Pradesh - 173030, INDIA CIN-L24230HP2004PLC027558

# STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPT 30, 2020

		12	=	10	10	9		(b)		(a)	00	7				6	cn	4	W									2				-		S.No.
(b) Diluted (Rs.)	(a) Basic (Rs.)	Earnings per equity share	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	Rs. 10/-)	Poid-up aguity shore conite! ( Con value not al-	Total comprehensive income for the period (7+8)	-Income tax relating to items that will be reclassified to profit or loss	-Items that will be reclassified to profit or loss	-Income tax relating to items that will not be reclassified to profit or loss	-Items that will not be reclassified to profit or loss	Other comprehensive income	Net Profit/(loss) for the period (5-6)	Tax for earlier years	Deferred Tax	Current Tax	Tax expense/(income)	Profit/(loss) before tax (3+4)	Exceptional items	Profit/(loss) before exceptional items and tax (1-2)	Total expenses	(g) Other expenses	(f) Depreciation and amortisation expenses	(e) Finance costs	(d) Employee benefits expense	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(b)Purchases of stock-in-trade	(a) Cost of materials consumed	Expenses	Total income	(b) Other income	(a) Revenue from operations	Income		Particulars
0.25	0.25			0,090.00	2000.05	148.92		4	0.14	(0.53)		149.31	1	48.75			198.06	1	198.06	2,862.77	526.37	140.57	11.01	191.77	8.74	61.77	1,922.52		3,060.83	24.95	3,035.88		Unaudited	Quarter Ended 30th Sep 2020
(0.33)	(0.33)		r	0,090,0		(198.67)	ï	-	0.15	(0.53)		(198.29)	i i	(15.69)			(213.97)		(213.97)	1,992.72	195.17	138.88	11.91	124.30	160.07	26.78	1,335.61		1,778.75	167.30	1,611.45		Unaudited	Quarter Ended 30th June 2020
0.15	0.15		E.	6,090.05		89 74	,		(0.52)	1.87		88.39	ī	49.93	30.18		168.50		168.50	3,408.01	397.20	187.98	52.97	219.33	144.63		2,405.90		3,576.51	163.81	3,412.70		Unaudited	Quarter Ended 30th Sep 2019
(0.08)	(0.08)			6,090.05	(0.00)	(40 73)	,		0.30	(1.06)		(48.96)		33.06			(15.90)		(15.90)	4,855.47	721.54	279.45	22.92	316.07	168.81	88.55	3,258.13		4,839.57	192.25	4,647.32		Unaudited Unaudited	Half Year Ended 30th Sept
0.22	0.22		M.	6,090.05		117 71		·	(1.04)	3.75		135.00		66.58	40.39		241.97	Ŷ.		5,794.25	745.50	372.78	83.43	434.85	163.78	4.	3,993.91		6,036.21	297.79	5,738.42	C MANAGEMENT	Unaudited	Half Year Ended 30th Sept
0.29	0.29		12,059.75	6,090.05				,	0.60	(2.13)		176.99	(26.39)	(152.38)	180.87		179.09	(1,063.69)	1,242.78	13,228.15	1,766.38	742.97	136.11	874.81	190.13	21.51	9,496.24		14,470.93	1,175.32	13,295.61		Audited	Year Ended 31st March 2020



Notes:

- The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in the respective meetings held on 3rd November, 2020. The same have been reviewed by the Statutory Auditors of the Company as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulation, 2015.
- 10 In line with the provisions of Ind AS 108 - Operating Segments and on the basis the review of operations being done by the Management, the operations of the Company fall under Manufacturing of Oral Care products, which is considered to be the only reportable segment by the management.
- 54 The Company has entered into tripartite agreement to settle its export outstanding dues with one of its customer. Simultaneously, during the half year ended 30th September, 2020 Company has received the goods amounting to Rs 1,917.15 Lakhs and given to the third party as per tripartite agreement at a consideration of Rs 1,955.49 Lakhs. The Company has taken necessary permission from the concerned bank to adjust the outstanding export dues against the goods received. Accordingly, the net consideration of this transaction amounting to Rs. 38.34 Lakhs has been shown in other income.
- 4 temporarily disrupted at its facilities with reference to sales, marketing, personnel, warehouses and distribution locations. The operations of the Company have been resumed in line with the Government of India directives issued in this regard. The Management has assessed that there is no material impact on the business operations. Further, the management has also evaluated its liquidity position, recoverability of its assets based on current estimates and expects that the carrying amount of these assets will be recovered. The Company will continue to closely monitor any material changes to future economic conditions considering the As a result of the nationwide lockdown imposed by the Government of India due to outbreak of Covid-19 pandemic, the business operations of the Company were uncertainty involved
- W The Company had applied Ind AS 116 - Leases (applicable from April 01, 2019), using the modified retrospective approach. The expense towards such leases is now recorded as depreciation on Right of Use Assets and finance cost on lease liability, instead of rent expense. Interest amounting to Rs 14.10 lakhs and Depreciation amounting to Rs 12.33 lakhs have been charged in the Statement of Profit & Loss Account, instead of rent expense of Rs 16.25 lakhs.
- 6 and as per SEBI (ICDR) Regulations, 2018 the Company approved preferential allotment of 40,00,000 fully convertible warrants of Rs.10 each at an issue price of Rs.20 per warrant. The Company has received Rs 200 lacs being 25% upfront money towards conversion of these warrants and same has been shown under Money Received against Share warrants till 30th september 2020. Pursuant to approval of shareholders by way of special resolution in accordance with section 42 & 62 of the Companies Act, 2013 and Rules made thereunder
- V Figures for the previous quarters/years have been regrouped and reclassified to conform with current quarter/year presentation, where ever applicable.

Place: New Delhi

Date: 03 November, 2020

By Order of the Board d Labor

Belhi Sel

Managing Director
DIN: 0005150

5,608.98	Total liabilities
5,264.41	Total cu
168.36	(c) Provision
63 95	(b) Other current liabilities
14.38	(iii) Lease Liabilities
1,882.07	and small enterprises
	enterprises
307.50	- total outstanding dues of micro and small
,	(i) Borrowings (ii) Trade payables
	(a) Financial liabilities
344.57	Total non-current liabilities
	(c) Other non-current liabilities
123.99	(b) Provisions
170.03	(ii) Lease lightlities
	(a) Financial liabilities
	Non-current liabilities
18,292.61	Total equity
200.00	(c)Money Received against Share warrants
6,090.05	(a) Equity Share Capital (b) Other Equity
	Equity
60,201,02	EOUITY AND LIABILITIES:
10,566.59	Total current assets
11.42	(d) Assets classified as held for sale
990.41	(c) Other current assets
142.12	(vi) Other Financial Assets
266.41	(v) Loans
37.03	(iv) Bank balances other than (iii) above
777 61	(iii) Cash and cash equivalents
7 003 35	(i) Investments
	(b) Financial Assets
903.24	Current assets (a) Inventories
13,335.00	Total non-current assets
2 751 35	(b) Other non-current assets
75.50	(t) Non-current tax assets (net)
4.22	(iii) Others
35.78	(ii) Loans
1,421.00	(i) Investments
0.41	(e) Financial Assets
159.93	(c) Right-of-use assets
2,740.89	(b) Capital work-in-progress
5,409.82	Non-current assets  (a) Property, plant and equipment
Unaudited	Particulars U
2020	_
As at 30th Sep	Standalone Statement of Assets and Liabilities As



### STATEMENT OF STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2020 JHS SYENDGAARD LABORATORIES LIMITED

P 8 Cash Flow from Operating Activities Profit before exceptional items and tax Exchange(gain)/loss (net)
Fair value adjustments TDS Written off (Other expenses) Interest and finance Charges Intangible assets under development written off Government grant amortization Interest income Depreciation and Amortization Provision/ write-back for inventory (net) Cash Flow from Investing Activities Loss on asset held for (Increase)/Decrease in Other non-current assets Increase/ (decrease) in Other Current Financial Liabilities (Increase)/Decrease in Current Loans
(Increase)/Decrease in Other Current Assets Operating profit before working capital changes Net gain on financial asset mandatorily measured at FVTPL Advance/balances written off Loss on disposal of Property Plant and Equipment (Net) Purchase of Property Plant and Equipment Cash flow from exceptional items Taxes Paid Increase/ (decrease) in Other Current liabilities Increase/ (decrease) in Non Current financial liabilities Increase/ (decrease) in Long term provisions Increase/ (decrease) in Short term provisions Increase/ (decrease) in Lease Liabilities (Current) Increase/ (decrease) in Trade payables (Increase)/Decrease in Non current Loans (Increase)/Decrease in Other Current Financial assets Investment in bank deposits (Increase)/Decrease in Asset Held for Sale (Increase)/Decrease in trade receivables (Increase)/Decrease in inventories Adjustments for: Adjustments for Net Cash generated/(used) in investing activities Change in Other bank balance and cash not available for immediate use Interest income received Investments in subsidiary companies Proceeds from Mutual funds Proceeds from sale of Property Plant and Equipment Right-of-use Cash (used) from operations Net cash generated/(used) from operating activities 30 September, 2020 (Unaudited) Half Year ended (1,328.59) 1,486.88 (527.36)705.62 30.10 (131.62) (593.38) 50.53 (0.32) 336.05 (757.80)705.21 279.45 (15.90)230.66 (14.48)609.59 365.81 (12.42)(33.95)(11.24)(23.33)22.92 (0.41)13.66 (1.06)(4.79)(1.50)(8.20) 3.92 9.07 8.20 6.06 Year ended 31 March, 2020 (Audited) 218.83 63.57 2,560.73 1,342.55 (3,306.43)1,513.54 (120.17) 1,265.18 (1,063.69) 1,291.86 (676.12)51.80 (150.00) 73.28 (615.98) 1242.78 (833.82) 180.55 756.97 (7.03) 458.50 136.12 373.64 742.97 (17.68)(43.24)(54.73) 174.41 (33.86)(9.79)29.34 16.50 10.45 (2.95)(3.00)0.00 1.89 2.83 0.75 1.63 1.29 Haly Year ended 30 September 2019 (Unaudited) (₹ in lakhs) 1,032.80 1,056.92 (987.90) 50.53 (150.00) 41.38 (249.26)461.11 (114.34)(934.00) 185.10 650.20 191.67 (36.11) (61.76) 399.66 (637.42) (41.38)372.78 129.46 (14.72)(74.22) 241.97 83.43 24.12 (7.96)(1.50)(0.71)3.75 1.86 0.18 9.96 1.03 2.83 1.36



						Ç
Net increase from financing activities	Interest and financial charges	Repayment of lease liabilities	Money received against share warrant	Proceeds from/ (repayment of) short term borrowings	Proceeds from/ (repayment of) long term borrowings	C. Cash Flow from Financing Activities

Opening balance of cash and cash equivalents	Net Increas
lance of	se/(deci
cash a	rease)
nd cash	in cash
equivaler	and cash
TG .	vet increase/(decrease) in cash and cash equivalent

Closing balance of cash and cash equivalents

## Components of cash and cash equivalents as at end of the year Cash on hand

- Balances with banks
   on current account
   in term deposits with original maturity of 3 months or less
  Cash and bank balance

13.41	26.67	222.61
2.02	2.05	2.10
10.15	18.11	209.21
1.24	6.51	11.30
13.41	26.67	222.61
34.15	34.15	26.67
(20.74)	(7.48)	195.94
(89.76)	(844.90)	18.10
(75.94)	(168.26)	(55.06)
	(39.00)	(39.00)
¥2.	*	200.00
	(500.00)	
(13.82)	(137.64)	(87.84)



### S.N. Dhawan & CO. LLP

### **Chartered Accountants**

Limited Review Report on Consolidated Unaudited Financial Results for the Quarter and Half year Ended 30 September 2020

### To the Board of Directors of JHS Svendgaard Laboratories Limited

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of JHS Svendgaard Laboratories Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and half year ended 30 September 2020 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, as applicable 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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

Sr.no.	Name of Entities	Relationship
1	JHS Svendgaard Brands Limited (formerly known as JHS Svendgaard Dental Care Limited),	Subsidiary
2	JHS Svendgaard Mechanical and Warehouse Private Limited	Subsidiary
3	JHS Svendgaard Retail Ventures Private Limited	Subsidiary



- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of 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. We did not review the interim financial statements of three subsidiaries included in the Statement, whose interim financial statements reflect total assets of Rs. 4267.35 lakhs as at 30 September 2020 and total revenues of Rs. 167.60 lakhs and Rs. 240.10 lakhs, total net loss after tax of Rs. 60.37 lakhs and Rs. 106.77 lakhs and total comprehensive loss of Rs. 59.14 lakhs and Rs. 104.31 lakhs for the quarter and half year ended 30 September 2020, respectively, and cash flows (net) of Rs. 58.75 lakhs for the half year ended 30 September 2020, as considered in the Statement. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

### For S.N. Dhawan & Co LLP

Chartered Accountants

Firm Registration No.: 000050N/N500045

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### S.K. Khattar

Partner

Membership No.: 084993 UDIN 20084993AAAAEB9347

Place: New Delhi

Date: 03 November 2020



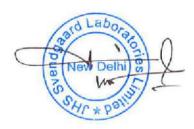
### JHS SVENDGAARD LABORATORIES LIMITED

Regd. Office: Trilokpur Road, Kheri (Kala-Amb), Tehsil Nahan, Distt. Sirmour, Himachal Pradesh - 173030, INDIA CIN-L24230HP2004PLC027558

### STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2020

(Rs in lakhs)

		Quarter	Quarter	Quarter	Half year	Half year Ended	(Rs in lakhs) Year Ended
S.No.	Particulars	Ended 30th September 2020	Ended 30th June 2020	Ended 30th Sept 2019	Ended 30 September 2020	30 September 2019	31st March 2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income				THE SERVICE OF THE SE		
	(a) Revenue from operations	3,166.95	1,677.34	3,573.77	4,844.29	6,109.25	13,911.42
18	(b) Other income	44.18	195.79	198.43	239.97	367.05	1,383.50
	Total income	3,211.13	1,873.13	3,772.20	5,084.26	6,476.30	15,294.92
2	Expenses						
	(a) Cost of materials consumed	1,922.53	1,335.61	2,405.90	3,258.14	3,993.91	9,496.24
	(b) Purchase of stock-in-trade	119.05	32.36	91.86	151.41	182.36	336.85
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	17.09	197.43	113.16	214.52	154.79	130.07
	(d) Employee benefits expense	238.20	162.14	344.36	400.34	668.82	1,343.57
	(e) Finance Costs	30.29	32.51	62.40	62.80	108.99	195.25
	(f) Depreciation and amortisation expense	189.66	190.57	217.10	380.23	426.00	876.07
	(g) Other expenses	574.77	241.40	635.50	816.17	1,140.68	2,437.48
	Total expenses	3,091.58	2,192.02	3,870.29	5,283.61	6,675.55	14,815.53
3	Profit / (Loss) before exceptional Items and tax (1-2)	119.55	(318.89)	(98.09)	(199.35)	(199.25)	479.39
4	Exceptional items			-	-		(1,063.69)
5	Profit / (Loss) before tax (3+4)	119.55	(318.89)	(98.09)	(199.35)	(199.25)	(584.30
6	Tax expense/(income)						
	Current Tax			30.18		40.39	180.87
	Deffered Tax	30.94	(68.66)	66.00	(37.72)	31.30	(253.28)
	Tax for earlier years		-			251	(26.39)
7	Net Profit / (Loss) for the period (5-6)	88.60	(250.23)	(194.27)	(161.63)	(270.94)	(485.50
8	Other comprehensive income						
(a)	-Items that will not be reclassified to profit or loss	1.13	1.12	2.42	2.25	4.84	4.50
	-Income tax relating to items that will not be reclassified to profit or loss	(0.29)	(0.28)	(0.67)	(0.57)	(1.33)	(1.13)
(b)	-Items that will be reclassified to profit or	-	-	-	•	•	
	-Income tax relating to items that will be reclassified to profit or loss	*	*		-		*
9	Total comprehensive income (7+8)	89.45	(249.39)	(192.52)	(159.94)	(267.43)	(482.13
	Net profit attributable to:						
	Owners of the Company	97.81	(251.88)	(54.48)	(154.07)	(83.21)	(197.91)
	Non-controlling interest	(9.20)	1.65	(139.79)	(7.55)	(187.73)	(287.59)
	Other Comprehensive Income attributable to:						
	Owners of the Company	0.20	0.24	1.52	0.43	3.13	1.01
	Non-controlling interest Total Comprehensive Income	0.65	0.60	0.23	1.25	0.38	2.36
	attributable to:	98.00	(251.64)	(52.96)	(153.64)	(80.08)	(196.90)
	Owners of the Company	(8.56)	2.25	(139.56)	(6.30)	(187.35)	(285.23)
10	Non-controlling interest  Paid-up equity share capital ( Face value per share Rs. 10/-)	6,090.05	6,090.05	6,090.05	6,090.05	6,090.05	6,090.05
11	Reserve excluding revaluation reserves as per balance sheet of previous accounting year						11,709.80
12	Earnings per equity share						
	(a) Basic (Rs.)	0.16	(0.41)	(0.09)	(0.25)	(0.14)	(0.32)
	(b) Diluted (Rs.)	0.16	(0.41)	(0.09)	(0.25)	(0.14)	(0.32)



### JHS SVENDGAARD LABORATORIES LIMITED

Regd. Office: Trilokpur Road, Kheri (Kala-Amb), Tehsil Nahan, Distt. Sirmour, Himachal Pradesh - 173030, INDIA CIN-L24230HP2004PLC027558

### Notes

- The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in the respective meetings held on 3rd November, 2020. The same have been reviewed by the Statutory Auditors of the Company as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulation.2015.
- 2 The consolidated financials results of the Company include financials of three subsidiaries namely JHS Svendgaard Brands Limited (formerly known as JHS Svendgaard Dental Care Limited), JHS Svendgaard Mechanical and Warehouse Private Limited & JHS Svendgaard Retail Ventures Private Limited. The details of ownership is given as below:-

Particulars	As on 30th September, 2020	As on 31st March, 2020
JHS Svendgaard Brands Limited *	45.56%	50.77%
JHS Mechanical and Warehouse Private Limited	99.99%	99,99%
JHS Svendgaard Retail Ventures Private Limited	99.82%	99.82%

- \* JHS Svendgaard Brands Limited has been consolidated as per the requirement of Ind As 110" Consolidated financial statements " as it meets the criteria of "Control" definition as given in the standard. There are no changes except shareholding in the results as it was considered as subsidiary in earlier Quarter/Year.
- 3 In line with the provisions of Ind AS 108 Operating Segments and on the basis the review of operations being done by the Management, The Following disclosures have been made to enable users of financials instruments for better undertanding of business of group.

Particulars	Quarter Ended 30th September 2020	Quarter Ended 30th June 2020	Quarter Ended 30th Sept 2019	Half year Ended 30 September 2020	Half year Ended 30 September 2019	Year Ended 31st March 2020
Segment Revenue						
Manufacturing business	3,035.88	1,611.45	3,412.70	4,647.32	5,738.42	13,295.61
Other than manufacturing	114.00	46.59	210.78	160.59	520.78	898.60
Retail business	53,60	25.91	61.52	79.51	118.16	263.69
Less:Inter segment revenue	(36.53)	(6.60)	(111.23)	(43.13)	(268.10)	(546.47)
Segment Results						
Manufacturing business	149.31	(198.29)	88.39	(48.96)	135.00	176.99
Other than manufacturing	(18.02)	3.53	(257.94)	(14.49)	(391.93)	(624.82)
Retail business	(42.31)	(49.90)	(20.12)	(92.21)	(15.22)	(23.04)
Segment Assets						
Manufacturing business	23,901.59	21,744.98	21,985.31	23,901.59	21,985.31	22,908.71
Other than manufacturing	3,233.27	2,715.36	3,356.49	3,233.27	3,356.49	1,460.30
Retail business	1,034.06	1,089.66	833.59	1,034.06	833.59	1,197.81
Less:Inter segment assets	(2,753.84)	(2,736.21)	(2,878.54)	(2,753.84)	(2,878.54)	(1,475.17)
Segment Liabilities						
Manufacturing business	5,608.98	3,801.46	3,873.27	5,608.98	3,873.27	4,758.91
Other than manufacturing	1,983.02	1,598.24	2,009.60	1,983.02	2,009.60	1,630.63
Retail business	516.69	533.28	237.78	516.69	237.78	603.51
Less:Inter segment Liabilities	(1,357.91)	(1,340.72)	(1,584.13)	(1,357.91)	(1,584.13)	(1,361.10)

- 4 The Company has entered into tripartite agreement to settle its export outstanding dues with one of its customer. Simultaneously, during the half year ended 30th September, 2020 Company has received the goods amounting to Rs 1,917.15 Lakhs and given to the third party as per tripartite agreement at a consideration of Rs 1,955.49 Lakhs. The Company has taken necessary permission from the concerned bank to adjust the outstanding export dues against the goods received. Accordingly, the net consideration of this transaction amounting to Rs. 38.34 Lakhs has been shown in other income.
- As a result of the nationwide lockdown imposed by the Government of India due to outbreak of Covid-19 pandemie, the business operations of the Group were temporarily disrupted at its facilities with reference to sales, marketing, personnel, warehouses and distribution locations. The operations of the Group have been resumed in line with the Government of India directives issued in this regard. The Management has assessed that there is no material impact on the business operations. Further, the management has also evaluated its liquidity position, recoverability of its assets based on current estimates and expects that the carrying amount of these assets will be recovered. The Group will continue to closely monitor any material changes to future economic conditions considering the uncertainty involved.
- 6 The Group had applied Ind AS 116 Leases (applicable from April 01, 2019), using the modified retrospective approach. The expense towards such leases is now recorded as depreciation on Right of Use Assets and finance cost on lease liability, instead of rent expense. Interest amounting to Rs 53.19 lakhs and Depreciation amounting to Rs 93.645 lakhs have been considered in the Profit and Loss Account, instead of rent expense of Rs 34.25 lakhs.
- Pursuant to approval of shareholders by way of special resolution in accordance with section 42 & 62 of the Companies Act, 2013 and Rules made thereunder and as per SEBI (ICDR) Regulations, 2018 the Company approved preferential allotment of 40,00,000 fully convertible warrants of Rs.10 each at an issue price of Rs.20 per warrant. The Company has received Rs 200 lacs being 25% upfront money till 30th september 2020 and as shown under Money Received against Share warrants.
- 8 Figures for the previous quarters/years have been regrouped and reclassified to conform with current quarter/year presentation, where ever applicable.

Place : New Delhi Date : 03 November, 2020 Nikhil Nanda Managing Director DIN: 000515010

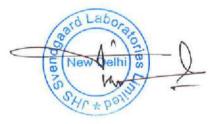
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Particulars	Consolidated Statement of Assets and Liabilities	As at 30th September 2020	As at 31st March 2020
ASSETS   Non-current assets   (a) Property, plant and equipment   (b) Capital work-in-progress   2,747.94   705.02   726.18   (d) Goodwill   110.69   110.69   110.69   (e) Intangible assets   4,57   5,66   (f) Financial Assets   (i) Investments   142.07   121.08   (g) Non-current tax assets (net)   75.55   75.08   (g) Non-current tax assets (net)   1,169.30   1,131.06   (i) Other non-current assets   1,18.00   560.68   (i) Other non-current assets   1,118.00   560.68   (ii) Cash   (iii) Cash   (iii) Trade receivables   (iii) Trade receivables   (iii) Trade receivables   (iii) Cash and cash equivalents   322.69   67.98   (iv) Bank balances other than (iii)   37.46   25.05   above   (v) Loans   410.02   404.95   (iv) Others   417.52   145.37   (iv) Others   147.52   145.37   (iv) Others	Particulars	Unaudited	Audited
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(vi) Others (c) Current tax assets (d) Other current assets (e) Assets classified as held for sale  Total current assets  Total assets  EQUITY AND LIABILITIES:  Equity (a) Equity Share Capital (b) Other Equity (c) Money Received against Share warrants (d) Non-Controlling Interests (a) Financial liabilities (a) Financial liabilities (i) Borrowings (c) Other non current liabilities (a) Financial liabilities (a) Financial liabilities (i) Borrowings (c) Other non current liabilities (ii) Borrowings (c) Other non current liabilities (iii) Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of micro and small enterprises (iii) Lease liabilities (iii) Other financial liabilities (iii) Lease liabilities (iii) Lease liabilities (iiii) Cher financial liabilities (iiii) Cher current liabilities (iiii) Other financial liabilities (iii) Other current liabilities (iii) Cher current liabilities (iii) Other current liabilities (iii) Other current liabilities (iv) Provision  Total current liabilities (5,97,00  4,844,73  Total current liabilities (5,597,00  4,844,73  Total current liabilities (7,50,78  5,631,95		410.02	404.95
(c) Current tax assets (d) Other current assets (e) Assets classified as held for sale  Total current assets Total assets  EOUITY AND LIABILITIES: Equity (a) Equity Share Capital (b) Other Equity (c) Money Received against Share (d) Non-Controlling Interests (d) Non-Controlling Interests (a) Financial liabilities (a) Financial liabilities (i) Borrowings (c) Other non current liabilities (a) Financial liabilities (b) Provisions (c) Other non current liabilities (a) Financial liabilities (i) Borrowings  - total outstanding dues of micro and small enterprises  - total outstanding dues of creditors other than micro and small enterprises  (iii) Lease liabilities (iii) Other financial liabilities (iii) Other current liabilities (iii) Other financial liabilities (iii) Other current liabilities (iiii) Other current liabilities (iiiiii) Other current liabilities (iiiiiiiiiiiiiiiiii			
(d) Other current assets	III		
Ce   Assets classified as held for sale	7.5		
Total current assets   12,525,74   13,022,33     Total assets   25,415,20   24,091,65     EOUITY AND LIABILITIES:     Eouity   (a) Equity Share Capital   6,090.05   6,090.05     (b) Other Equity   11,570.32   11,709.80     (c) Money Received against Share   200.00   - warrants     (d) Non-Controlling Interests   804.04   659.85     Total equity   18,664.42   18,459.70     Liabilities   Non-current liabilities   (a) Financial liabilities   (i) Borrowings   64.63   51.79     (ii) Lease Liabilities   551.97   613.13     (b) Provisions   137.18   122.30     (c) Other non current liabilities       Total non-current liabilities   753.78   787.22     Current liabilities   (i) Borrowings   2.74   -     (ii) Trade payables   - total outstanding dues of micro and small enterprises   - total outstanding dues of   2,083.89   3,272.87     creditors other than micro and small enterprises   (iii) Lease liabilities   153.55   161.29     (iii) Other financial liabilities   123.75   223.47     (c) Provision   168.39   169.33     Total current liabilities   5,997.00   4,844.73     Total liabilities   5,997.00   4,844.73     Total current liabilities   5,997.00   4,844.73     Total current liabilities   5,597.78   5,630.78     Total current liabilities   5,551.78   5,750.78     Total current liabilities   5,750.78   5,630.78     Total current liabilities   5,750.78   5,750.78     Total current liabilities   5,7		11.42	11.42
Total assets   25,415,20   24,091,65		12,525,74	13,022,33
Equity   (a) Equity Share Capital   6,090.05   6,090.05   (b) Other Equity   11,570.32   11,709.80   (c) Money Received against Share   200.00   - warrants   (d) Non-Controlling Interests   804.04   659.85   Total equity   18,664.42   18,459.70   Liabilities   (a) Financial liabilities   (i) Borrowings   64.63   51.79   (ii) Lease Liabilities   551.97   613.13   122.30   (c) Other non current liabilities   (i) Provisions   137.18   122.30   (c) Other non current liabilities   753.78   787.22   Current liabilities   (i) Borrowings   2.74   - (ii) Trade payables   - total outstanding dues of micro and small enterprises   - total outstanding dues of   2,083.89   3,272.87   (ii) Lease liabilities   153.55   161.29   (iii) Other financial liabilities   153.75   223.47   (c) Provision   168.39   169.33   Total current liabilities   5,997.00   4,844.73   Total current liabilities   2,74   2,74   2,74   2,75   2	Total assets	25,415,20	24,091,65
(a) Equity Share Capital (b) Other Equity (c) Money Received against Share warrants (d) Non-Controlling Interests  Total equity  Liabilities Non-current liabilities (i) Borrowings (ii) Lease Liabilities (c) Other non current liabilities (a) Financial liabilities (c) Other non current liabilities (i) Borrowings (c) Other non current liabilities (ii) Borrowings (iii) Trade payables (iv) Trade pa			
(b) Other Equity (c) Money Received against Share warrants (d) Non-Controlling Interests  (d) Non-Controlling Interests  Total equity  Liabilities Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (b) Provisions (c) Other non current liabilities (a) Financial liabilities (a) Financial liabilities (b) Provisions (c) Other non current liabilities (a) Financial liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of creditors other than micro and small enterprises (iii) Lease liabilities (iii) Other financial liabilities (iii) Other financial liabilities (c) Provision  Total current liabilities		5 000 05	c 000 05
(c )Money Received against Share warrants  (d) Non-Controlling Interests  **Total equity**  **Total equity**  **Is,664.42**  **Is,459.70**  Liabilities  Non-current liabilities (a) Financial liabilities (i) Borrowings (c) Other non current liabilities (a) Financial liabilities (a) Financial liabilities (b) Provisions (c) Other non current liabilities (a) Financial liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of 2,083.89  small enterprises (iii) Lease liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other current liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other current liabilities (iii) Other financial liabilities (iii) Other current liabilities (iiii) Other current liabilities (iiii) Other current liabilities (iiii) Other current liabilities (iiii) Other current liabilities			
Warrants	(b) Other Equity	The second secon	11,709.80
(d) Non-Controlling Interests   804.04   659.85		200.00	-
Total equity   18,664.42   18,459.70			650.05
Liabilities   Non-current liabilities			
Non-current liabilities		18,664.42	18,459.70
(a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (b) Provisions (c) Other non current liabilities (a) Financial liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (ii) Trade payables (iii) Trade payables (iv)	THE PARTY OF THE P		
(i) Borrowings 64.63 51.79 (ii) Lease Liabilities 551.97 613.13 (b) Provisions 137.18 122.30 (c) Other non current liabilities 753.78 787.22  Current liabilities 753.78 787.22  Current liabilities (i) Borrowings 2.74 - (ii) Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of 2,083.89 3,272.87  creditors other than micro and small enterprises (iii) Lease liabilities 153.55 161.29 (iii) Other financial liabilities 3,157.18 678.79 (b) Other current liabilities 123.75 223.47 (c) Provision 168.39 169.33  Total current liabilities 5.997.00 4,844.73  Total liabilities 5.997.00 4,844.73  Total capity and liabilities 25.415.70 24.091.65			
(ii) Lease Liabilities 551.97 613.13 (b) Provisions 137.18 122.30 (c) Other non current liabilities		64.63	51.79
(b) Provisions (c) Other non current liabilities  Total non-current liabilities  (a) Financial liabilities (i) Borrowings (ii) Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of 2,083.89  creditors other than micro and small enterprises  (iii) Lease liabilities (iii) Other financial liabilities (iii) Other current liabilities (iii) Other current liabilities (iii) Other current liabilities (iiii) Composition  Total current liabilities  Total liabilities  Total current liabilities  Total liabilities  Total current liabilities  Total liabilities  Total liabilities  Total current liabilities  Total liabilities		551.97	
(c) Other non current liabilities		137.18	122.30
Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of 2,083.89  creditors other than micro and small enterprises (iii) Lease liabilities (iii) Other financial liabilities (b) Other current liabilities (c) Provision  Total current liabilities  Total current liabilities  Total liabilities  Total liabilities  Total current liabilities  Total liabilities  Total current liabilities  Total current liabilities  Total current liabilities  Total liabilities  Total current liabilities  Total liabilities  Total current liabilities	7. 7.	-	
Current liabilities         (a) Financial liabilities           (i) Borrowings         2.74           (ii) Trade payables         307.50           - total outstanding dues of micro and small enterprises         2,083.89           - total outstanding dues of creditors other than micro and small enterprises         153.55           (iii) Lease liabilities         153.55           (iii) Other financial liabilities         3,157.18           (b) Other current liabilities         123.75           (c) Provision         168.39           Total current liabilities         5,997.00         4,844.73           Total current liabilities         25,415.70         24,091.65	Total non-current liabilities	753,78	787.22
(i) Borrowings 2.74 - (ii) Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of 2,083.89 3,272.87 creditors other than micro and small enterprises (iii) Lease liabilities 153.55 161.29 (iii) Other financial liabilities 3,157.18 678.79 (b) Other current liabilities 123.75 223.47 (c) Provision 168.39 169.33 Total current liabilities 5,997.00 4,844.73 Total current liabilities 5,997.00 5,631.95 Total current liabilities 2,25.415.70 24.091.65	Current liabilities		
(ii) Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of 2,083.89 3,272.87 creditors other than micro and small enterprises (iii) Lease liabilities 153.55 161.29 (iii) Other financial liabilities 3,157.18 678.79 (b) Other current liabilities 123.75 223.47 (c) Provision 168.39 169.33  Total current liabilities 5,997.00 4,844.73 Total capity and liabilities 6,750.78 5,631.95  Total capity and liabilities 25,415.70 24.091.65	(a) Financial liabilities		
- total outstanding dues of micro and small enterprises - total outstanding dues of 2,083.89 3,272.87 creditors other than micro and small enterprises  (iii) Lease liabilities 153.55 161.29 (iii) Other financial liabilities 3,157.18 678.79 (b) Other current liabilities 123.75 223.47 (c) Provision 168.39 169.33  Total current liabilities 5,997.00 4,844.73  Total capity and liabilities 2,5415.70 24.091.65	(i) Borrowings	2.74	5 <del>7</del> 5
small enterprises			
- total outstanding dues of creditors other than micro and small enterprises  (iii) Lease liabilities 153.55 161.29  (iii) Other financial liabilities 3,157.18 678.79  (b) Other current liabilities 123.75 223.47  (c) Provision 168.39 169.33  Total current liabilities 5,997.00 4,844.73  Total liabilities 6,750.78 5,631.95  Total equity and liabilities 25,415.70 24.091.65	a the control of the	307.50	338.98
Creditors other than micro and small enterprises   153.55   161.29			
small enterprises         153.55         161.29           (iii) Lease liabilities         3,157.18         678.79           (iii) Other financial liabilities         123.75         223.47           (b) Other current liabilities         168.39         169.33           Total current liabilities         5,997.00         4,844.73           Total sanity and liabilities         6,750.78         5,631.95		2,083.89	3,272.87
(iii) Lease liabilities     153.55     161.29       (iii) Other financial liabilities     3,157.18     678.79       (b) Other current liabilities     123.75     223.47       (c) Provision     168.39     169.33       Total current liabilities     5,997.00     4,844.73       Total liabilities     6,750.78     5,631.95       Total squitz and liabilities     25,415.20     24,091.65	Talk action to the first control of the control of		
(iii) Other financial liabilities 3,157.18 678.79 (b) Other current liabilities 123.75 223.47 (c) Provision 168.39 169.33  Total current liabilities 5,997.00 4,844.73  Total liabilities 6,750.78 5,631.95  Total equity and liabilities 25,415.70 24,091.65	small enterprises		
(b) Other current liabilities 123.75 223.47 (c) Provision 168.39 169.33  Total current liabilities 5.997.00 4.844.73  Total liabilities 6.750.78 5.631.95  Total carrier and liabilities 25.415.20 24.091.65	(iii) Lease liabilities	153.55	161.29
(c) Provision 168.39 169.33  Total current liabilities 5.997.00 4.844.73  Total liabilities 6,750.78 5,631.95  Total equity and liabilities 25.415.20 24.091.65		3,157.18	678.79
Total current liabilities 5.997.00 4.844.73  Total liabilities 6.750.78 5.631.95  Total equity and liabilities 25.415.70 24.091.65	(b) Other current liabilities	123.75	223.47
Total current liabilities 5.997.00 4.844.73  Total liabilities 6.750.78 5.631.95  Total equity and liabilities 25.415.70 24.091.65	(c) Provision	168.39	169.33
Total equity and liabilities 25.415.20 24.091.65		5,997.00	4,844.73
Total equity and liabilities 25,415,20 24,091.65	Total liabilities		5,631.95
	Total equity and liabilities	25,415,20	24,091.65
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Total county and matrices assertion of a second			

### JHS SVENDGAARD LABORATORIES LIMITED STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2020

Particulars	Half Year ended 30 September 2020 (Unaudited)	Year ended 31 March, 2020 (Audited)	Half Year ended 30 September 2019 (Unaudited)
Cash Flow from Operating Activities	M200000004480	to reput procedure.	31274471204
Profit before exceptional items and tax	(199.35)	487.15	(199.25
Adjustments for:			
Provision/ write-back for inventory (net)		(54.73)	(114.3
Depreciation and Amortization	380.22	876.06	389.70
Loss on disposal of Property Plant and Equipment (Net)	•	1.89	1.0
Interest income	(15.72)	(53.22)	(45.9
Government grant amortization	(1.50)	(3.00)	(1.50
Intangible assets under development written off	A consequent	(9.79)	*
Security Deposit Interest income	(6.51)		
Advance/balances written off		(42.00)	0.1
Interest Income- Ind AS Adjustments	*	(12.98)	4.5
Re- measurment Gains		2.58 (31.47)	
Adjustment pertaining to Loan to shareholder	(1.44)	(4.63)	
Adjustment pertaining to Loan to corporates	1.12	(5.98)	
Security deposit for advance rental as per Ind AS 109 Ammortisation expense of security deposit	7.23	9.14	
Gain on termination of lease	7.23	(5.95)	
Interest and finance Charges	49.61	195.24	93.8
TDS Written off (Other expenses)	9.07	(2.95)	
Net gain on financial asset mandatorily measured at FVTPL		(17.68)	(10.5
Exchange( gain)/loss (net)	49.73	(616.11)	(74.2
Fair value adjustments	(0.32)	(42.08)	1.3
Others	***************************************	1.57	0.8
Other Consolidation Adjustment	*	7.73	6.0
Operating profit before working capital changes	272.47	755.13	51.7
Adjustments for :			
(Increase)/Decrease in inventories	(548.62)	399.41	(652.4
(Increase)/Decrease in trade receivables	1,456.50	(3,351.51)	(105.5
(Increase)/Decrease in Current Loans	(10.55)	388.31	(54.0
(Increase)/Decrease in Other Current Assets	(335.43)	486.25	(97.9
(Increase)/Decrease in Asset Held for Sale	1280018880	(7.03)	*
Investment in bank deposits	(12.42)	1.29	1.8
(Increase)/Decrease in Other Current Financial assets	(1.89)	178.41	185.0
(Increase)/Decrease in Non current Loans	(23.60)	(95.75)	(83.8
(Increase)/Decrease in Other non-current assets (Increase)/Decrease in Non-current Financial assets	(723.27)	(27.11)	650.6
Increase/ (decrease) in Other Current Financial Assets	557.00	(11.54)	196.5
Increase/ (decrease) in Other Current Philancial Clabitides Increase/ (decrease) in Trade payables	(1,207.58)	1,024.82	(322.1
Increase/ (decrease) in Trade payables Increase/ (decrease) in Lease Liabilities (Current)	3.92	10.45	(342)
Increase/ (decrease) in Short term provisions	(2.02)	1.28	2.4
Increase/ (decrease) in Short term borrowings	2.74		- Tip
Increase/ (decrease) in Lease Liabilities		4.04	192.6
Increase/ (decrease) in Long term provisions	18.18	26.46	
Increase/ (decrease) in Non Current financial liabilities	(41.51)	723.91	293.2
Increase/ (decrease) in Other Current liabilities	1,248.39	1,575.37	124.5
Cash (used) from operations	652.30	2,082.19	359.1
Taxes Paid	(0.41)	16.50	24.1
Cash flow from exceptional items			
Loss on asset held for sale		(1,063.69)	
Net cash generated/(used) from operating activities	651.89	1,035.00	383.2
Cash Flow from Investing Activities	anapria general	IN DOC YOU	14 005
Purchase of Property Plant and Equipment	(757.87) 55.26	(1,026.63)	(1,235.7 2.8
Right of use assets	55.20	(371.41)	2.6
Proceeds from sale of Property Plant and Equipment Proceeds from MLD		72.11	
Proceeds from Mutual funds	119.79	330.61	260.6
Proceeds from Mutual runds Investment in Debentures	114.73	(8.65)	(24.0
Investment in Debentures Investments in subsidiary companies		(150.00)	(150.0
Investments in substituty companies Interest income received	10.46	83.25	47.5
Loan given to Shareholder	10,40	4.63	76.
Change in Other bank balance and cash not available		1140	
for Immediate use	5.72	(33.32)	12.4
The second district the second	2.72	(33.32)	12.



	Net Cash generated/(used) in investing activities	(566.64)	(1,096.58)	(1,086.35)
C.	Cash Flow from Financing Activities			
	Proceeds from/ (repayment of) long term borrowings	(89.08)	(135.03)	(14.20)
	Proceeds from/ (repayment of) short term borrowings	0.40	(500.00)	2.20
	Money received against share warrant	200.00		-
	Repayment of lease liabilities	(28.28)	(166.22)	-
	Proceed from Share Capital and securities premium		1,038.85	1001.10
	Proceed/(utilization) from/of Share Warrant	150.00		37.75
	Interest and financial charges	(63.59)	(188.59)	(86.35)
	Net increase from financing activities	169.45	49.01	940.47
	Net Increase/(decrease) in cash and cash equivalents	254.71	(12.56)	237.37
	Opening balance of cash and cash equivalents	67.98	80.54	80.80
	Closing balance of cash and cash equivalents	322.69	67.98	318.17
	Components of cash and cash equivalents as at end of the year			
	Cash on hand	18.27	14.30	2.64
	Balances with banks	10.27	14.30	2.01
	- on current account	302.32	51.63	313.52
	<ul> <li>in term deposits with original maturity of 3 months or less</li> </ul>	2.10	2.05	2.02
	Cash and bank balance	322.69	67.98	318.17

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