

JMD VENTURES LIMITED

Regd. Office : Unit No. 323/324, 3rd Floor, Building No. 9, Laxmi Plaza, New Link Road, Andheri (West), Mumbai-400053.

CIN : L67190MH2000PLC033180, Email : jmdtele@gmail.com, Website : www.jmdlimited.co.in

Statement of Standalone Audited Financial Results for the Quarter & Year ended 31st March 2020

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		31.03.2020	Months ended	Months ended	figures as on	figures as on
		Audited	31.12.2019	31.03.2019	31.03.2020	31.03.2019
			Un-Audited	Un-Audited	Audited	Audited
I	Revenue from Operations	127.348	3.275	9.770	147.013	22.464
II	Other Income	45.200	-	(2.100)	45.200	-
III	Total Income (I+II)	172.548	3.275	7.670	192.213	22.464
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock in Trade	100.989	-	-	100.989	300.134
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	62.787	-	30.340	62.787	(269.797)
	Employees Benefit Expenses	2.609	4.300	10.330	18.579	23.504
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	2.866	3.210	4.910	12.496	16.188
	Other Expenses	6.834	2.170	9.710	19.024	30.365
	Total Expenses (IV)	176.085	9.680	55.290	213.875	100.394
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(3.537)	(6.405)	(47.620)	(21.662)	(77.930)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(3.537)	(6.405)	(47.620)	(21.662)	(77.930)
VIII	Tax Expenses					
	Current	-	-	-	-	-
	Deferred Tax	(1.975)	(0.323)	(2.110)	(2.933)	(2.113)
	Total Tax Expenses (VIII)	(1.975)	(0.323)	(2.110)	(2.933)	(2.113)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(1.562)	(6.082)	(45.510)	(18.729)	(75.817)
X	Other Comprehensive Income	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	(1.562)	(6.082)	(45.510)	(18.729)	(75.817)
XII	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1,442.920	1,442.920	1,442.920	1,442.920	1,442.920
XIII	Other Equity	-	-	-	2,122.666	2,141.395
XIV	Earnings per Share (Face Value of Rs. 10/- each)					
	a) Basic	(0.011)	(0.042)	(0.315)	(0.130)	(0.525)
	b) Diluted	(0.011)	(0.042)	(0.315)	(0.130)	(0.525)

Notes :

- Above Standalone Results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on July 10, 2020.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- The Company has adopted Ind As 116 "Leases" as notified by Ministry of Corporate Affairs effective from 1st April, 2019 and its application did not have any material impact on the financial results including the retained earnings as at 1st April 2019.
- Figures for the quarters ended 31st March 2020 and 31st March 2019 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.
- The Taxation laws (Amendment) Ordinance, 2019 contain substantial amendments in the Income Tax Act, 1961 and the Finance (No. 2) Act, 2019 to provide an option to domestic companies to pay income tax at a concessional rate. The Company has elected to apply the concessional tax rate. Accordingly, the Company has recognised the provision for income tax and re-measured the net deferred tax liabilities at the concessional tax rate for the year ended 31st March 2020.
- The outbreak of COVID-19 pandemic globally and in India substantially impacted businesses and economies. There has been disruption to regular business operations due to measures taken to curb the impact of pandemic. The Company's office was shut post announcement of nationwide lockdown. Covid crises may turn out to be a blessing in disguise for the Company. The Company has considered all information in assessing the impact of COVID-19 on various elements of its financial statements, including recoverability of its Assets as at the Balance Sheet date. Post lockdown, as a measure of abundant caution, all employees have been asked to work from and as such there is no substantial disruption in operations of the Company.

Place : Mumbai
Date : July 10, 2020

For JMD Ventures Limited
Sd/-
Dhruva Narayan Jha
Managing Director

JMD VENTURES LIMITED

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Statement of Standalone Audited Segment Results for the Quarter & Year ended 31st March, 2020

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 31.03.2020	Preceding 3 Months ended 31.12.2019	Corresponding 3 Months ended 31.03.2019	Year to date figures as on 31.03.2020	Year to date figures as on 31.03.2019
		Audited	Un-Audited	Un-Audited	Audited	Audited
1	Segment Revenue					
	Entertainment Segment	8.574	3.275	9.770	28.239	22.461
	Finance & Investments Segment	118.774			118.774	0.003
	Other Unallocable Segment	45.200		(2.100)	45.200	-
	Total Segment Revenue	172.548	3.275	7.670	192.213	22.464
2	Less : Inter-Segment Revenue	-	-	-	-	-
3	Net Segment Revenue (1-2)	172.548	3.275	7.670	192.213	22.464
4	Segment Results Profit / (Loss) before Tax, Interest, Depreciation and Amortization Expenses					
	Entertainment Segment	8.120	(6.405)	(3.000)	(10.005)	(18.580)
	Finance & Investments Segment	(15.480)	-	(32.180)	(15.480)	(59.350)
	Other Unallocable Activities	3.823	-	(12.440)	3.823	-
	Total Segment Profit / (Loss)	(3.537)	(6.405)	(47.620)	(21.662)	(77.930)
5	Less :					
	Finance Cost	-	-	-	-	-
	Other Unallocable Expenses	-	-	-	-	-
	Total	(3.537)	(6.405)	(47.620)	(21.662)	(77.930)
6	Add : Unallocable Income	-	-	-	-	-
7	Total Profit before Tax	(3.537)	(6.405)	(47.620)	(21.662)	(77.930)
	Less: Exception Items	-	-	-	-	-
	Less: Taxes	-	-	-	-	-
	Profit After Tax	(3.537)	(6.405)	(47.620)	(21.662)	(77.930)
8	Segment Assets					
	Entertainment Segment	307.810	307.810	307.810	307.810	307.810
	Finance & Investments Segment	3,108.027	2,893.000	2,893.000	3,108.027	2,893.000
	Other Unallocable Segment	171.100	171.010	171.010	171.100	171.010
	Total Allocable Segment Assets	3,586.937	3,371.820	3,371.820	3,586.937	3,371.820
	Add : Un-allocable Assets	335.192	338.158	357.200	335.192	357.200
	Total Assets	3,922.129	3,709.978	3,729.020	3,922.129	3,729.020
9	Segment Liabilities					
	Entertainment Segment	-	-	-	-	-
	Finance & Investments Segment	79.600	79.600	76.034	79.600	76.034
	Other Unallocable Segment	65.958	65.958	66.558	65.958	66.558
	Total Allocable Segment Liabilities	145.558	145.558	142.592	145.558	142.592
	Add : Un-allocable Liabilities	9.065	3.229	4.230	9.065	4.230
	Total Liabilities	154.623	148.787	146.822	154.623	146.822

JMD VENTURES LIMITED
Statement of Assets & Liabilities (Standalone)

(Rs. In Lakhs)

Particulars	As At 31st March 2020	As At 31st March 2019
	Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	40.401	52.897
Other Intangible Assets	294.791	294.791
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	13.786	10.853
Total Non-Current Assets ...	348.978	358.541
Non-Current Financial Assets		
Non-current investments	-	-
Trade receivables, non-current	-	-
Loans, non-current	0.600	0.600
Other non-current financial assets	-	-
Total Non-Current Financial Assets ...	0.600	0.600
Other Non-Current Assets	-	0.168
Gross Non-Current Assets ...	-	0.168
Current Assets		
Inventories	1,344.762	1,407.549
Financial Assets		
Current Investments	-	-
Trade Receivables	217.177	221.594
Cash & Cash Equivalents	21.587	16.127
Bank Balances	9.088	11.368
Short Term Loans & Advances	1,717.098	1,654.437
Other Financial Assets	60.918	60.753
Other Current Assets	-	-
Total Non-Current Assets ...	3,370.631	3,371.828
Total Assets	3,720.209	3,731.137
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,442.920	1,442.920
Reserves & Surplus	2,122.666	2,141.395
Money Received against Share Warrants	-	-
Total Equity ...	3,565.586	3,584.315
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	67.961	95.392
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	86.663	51.430
Total Current Liabilities ...	154.624	146.822
Total Liabilities	154.624	146.822
Total Equity & Liabilities	3,720.209	3,731.137

JMD VENTURES LIMITED

Statement of Cash Flow as at 31st March, 2020 (Standalone)

Rs. In Lakhs

Particulars	31.03.2020	31.03.2019
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>(21.662)</i>	<i>(77.930)</i>
<i>Adjustments for</i>		
Depreciation	12.496	16.188
Dividend Received	-	0.003
Interest Received	1.655	-
<i>Operating profit before working capital changes</i>	<i>(7.511)</i>	<i>(61.739)</i>
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) Inventories	62.787	(269.797)
Decrease / (Increase) Trade Receivable	4.417	(50.503)
Decrease / (Increase) in Loan & Advances	(62.661)	331.470
Decrease / (Increase) in Other Current Assets	(0.165)	(23.302)
(Decrease) / Increase in Other Current Liabilities and Provisions	7.801	64.339
<i>Cash Generated from operations</i>	<i>12.179</i>	<i>52.208</i>
Income tax earlier year	-	-
Extra Ordinary Items	-	-
Income Tax Liability for the year	-	(2.570)
<i>Net Cash From Operating Activities (A)</i>	<i>4.667</i>	<i>(9.531)</i>
B. <u>Cash Flow From Investing Activities</u>		
Decrease / (Increase) in Fixed Assets	12.496	7.749
Decrease / (Increase) in None Current Assets	-	-
Adjustments for Depreciation	(12.496)	(16.188)
Deferred Tax Assets	-	-
<i>Net Cash from Investing Activities (B)</i>	<i>-</i>	<i>(8.439)</i>
C. <u>Cash Flow From Financing Activities</u>		
Dividend Received	-	(0.003)
Interest Received	(1.655)	-
Deferred Revenue Expenditure	0.168	0.988
<i>Net Cash used in Financing Activities (C)</i>	<i>(1.488)</i>	<i>0.985</i>
<i>Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)</i>	<i>3.180</i>	<i>(16.986)</i>
<i>Opening Balance of Cash & Cash Equivalents</i>	27.495	44.481
<i>Closing Balance of Cash & Cash Equivalents</i>	30.675	27.495

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Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		31.03.2020	Months ended	Months ended	figures as on	figures as on
		Audited	31.12.2019	31.03.2019	31.03.2020	31.03.2019
			Un-Audited	Un-Audited	Audited	Audited
I	Revenue from Operations	168.291	47.045	70.030	326.137	249.008
II	Other Income	85.812	1.350	52.410	90.725	54.514
III	Total Income (I+II)	254.103	48.395	122.440	416.862	303.522
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock in Trade	141.049	38.980	22.780	209.011	434.173
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	42.040	(8.210)	34.352	75.432	(253.682)
	Employees Benefit Expenses	22.364	56.880	57.888	162.414	213.737
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	7.855	3.210	4.910	17.485	22.968
	Other Expenses	17.559	9.359	33.357	62.017	120.955
	Total Expenses (IV)	230.867	100.219	153.287	526.359	538.151
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	23.236	(51.824)	(30.847)	(109.497)	(234.629)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	23.236	(51.824)	(30.847)	(109.497)	(234.629)
VIII	Tax Expenses					
	Current	-	-	-	-	-
	Deferred Tax	3.317	0.323	2.793	3.317	2.793
	Total Tax Expenses (VIII)	3.317	0.323	2.793	3.317	2.793
IX	Profit for the Period / Year from continuing operations (VII-VIII)	19.919	(52.147)	(33.640)	(112.814)	(237.422)
X	Other Comprehensive Income	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	19.919	(52.147)	(33.640)	(112.814)	(237.422)
XII	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1,442.920	1,442.920	1,442.920	1,442.920	1,442.920
XIII	Other Equity	-	-	-	1,891.082	1,960.813
XIV	Earnings per Share (Face Value of Rs. 10/- each)					
	a) Basic	0.138	(0.361)	(0.233)	(0.782)	(1.645)
	b) Diluted	0.138	(0.361)	(0.233)	(0.782)	(1.645)

Notes :

- Above Consolidated Results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on July 10, 2020.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- The Company has adopted Ind As 116 "Leases" as notified by Ministry of Corporate Affairs effective from 1st April, 2019 and its application did not have any material impact on the financial results including the retained earnings as at 1st April 2019.
- Figures for the quarters ended 31st March 2020 and 31st March 2019 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.
- The Taxation laws (Amendment) Ordinance, 2019 contain substantial amendments in the Income Tax Act, 1961 and the Finance (No. 2) Act, 2019 to provide an option to domestic companies to pay income tax at a concessional rate. The Company has elected to apply the concessional tax rate. Accordingly, the Company has recognised the provision for income tax and re-measured the net deferred tax liabilities at the concessional tax rate for the year ended 31st March 2020.
- The outbreak of COVID-19 pandemic globally and in India substantially impacted businesses and economies. There has been disruption to regular business operations due to measures taken to curb the impact of pandemic. The Company's office was shut post announcement of nationwide lockdown. Covid crises may turn out to be a blessing in disguise for the Company. The Company has considered all information in assessing the impact of COVID-19 on various elements of its financial statements, including recoverability of its Assets as at the Balance Sheet date. Post lockdown, as a measure of abundant caution, all employees have been asked to work from and as such there is no substantial disruption in operations of the Company.

Place : Mumbai
Date : July 10, 2020

For JMD Ventures Limited
Sd/-
Dhruva Narayan Jha
Managing Director

JMD VENTURES LIMITED

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Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 31.03.2020	Preceding 3 Months ended 31.12.2019	Corresponding 3 Months ended 31.03.2019	Year to date figures as on 31.03.2020	Year to date figures as on 31.03.2019
		Audited	Un-Audited	Un-Audited	Audited	Audited
1	Segment Revenue					
	Ayurvedic Medicines	40.943	43.770	60.260	180.779	226.546
	Entertainment Segment	8.574	3.275	9.770	28.239	22.461
	Finance & Investments Segment	159.386	-	52.410	162.645	54.514
	Other Unallocable Segment	45.200	1.350	-	45.200	-
	Total Segment Revenue	254.103	48.395	122.440	416.863	303.521
2	Less : Inter-Segment Revenue	-	-	-	-	-
3	Net Segment Revenue (1-2)	254.103	48.395	122.440	416.863	303.521
4	Segment Results Profit / (Loss) before Tax, Interest, Depreciation and Amortization Expenses					
	Ayurvedic Medicines	(13.227)	(45.419)	(46.100)	(87.834)	(156.700)
	Entertainment Segment	8.120	(6.405)	(3.000)	(10.005)	(18.580)
	Finance & Investments Segment	(15.480)	-	(32.180)	(15.480)	(59.350)
	Other Unallocable Activities	43.823	-	(12.440)	3.823	-
	Total Segment Profit / (Loss)	23.236	(51.824)	(93.720)	(109.496)	(234.630)
5	Less :					
	Finance Cost	-	-	-	-	-
	Other Unallocable Expenses	-	-	-	-	-
	Total	23.236	(51.824)	(93.720)	(109.496)	(234.630)
6	Add : Unallocable Income	-	-	-	-	-
7	Total Profit before Tax	23.236	(51.824)	(93.720)	(109.496)	(234.630)
	Less: Exceptional Items	-	-	-	-	-
	Less: Taxes	-	-	-	-	-
	Profit After Tax	23.236	(51.824)	(93.720)	(109.496)	(234.630)
8	Segment Assets					
	Ayurvedic Medicines	343.200	343.200	343.200	343.200	343.200
	Entertainment Segment	307.810	307.810	307.810	307.810	307.810
	Finance & Investments Segment	2,808.507	2,389.230	2,389.230	2,808.507	2,389.230
	Total Allocable Segment Assets	3,459.517	3,040.240	3,040.240	3,459.517	3,040.240
	Add : Un-allocable Assets	349.566	366.710	366.710	349.566	366.710
	Total Assets	3,809.083	3,406.950	3,406.950	3,809.083	3,406.950
9	Segment Liabilities					
	Ayurvedic Medicines	27.988	42.805	19.016	27.988	19.016
	Finance & Investments Segment	271.101	243.437	165.826	271.101	165.826
	Other Unallocable Segment	65.958	65.958	66.558	65.958	66.558
	Total Allocable Segment Liabilities	365.047	352.200	251.399	365.047	251.399
	Add : Un-allocable Liabilities	13.813	10.345	12.755	13.813	12.755
	Total Liabilities	378.860	362.545	264.154	378.860	264.154

JMD VENTURES LIMITED
Statement of Assets & Liabilities (Consolidated)

(Rs. In Lakhs)

Particulars	As At 31st March 2020	As At 31st March 2019
	Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	54.775	71.920
Other Intangible Assets	294.791	294.791
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	15.417	12.100
Total Non-Current Assets ...	364.984	378.811
Non-Current Financial Assets		
Non-current investments	-	-
Trade receivables, non-current	-	-
Loans, non-current	1.500	0.600
Other non-current financial assets	-	-
Total Non-Current Financial Assets ...	1.500	0.600
Other Non-Current Assets	98.588	98.800
Gross Non-Current Assets ...	98.588	98.800
Current Assets		
Inventories	894.825	970.257
Financial Assets		
Current Investments	-	-
Trade Receivables	468.303	424.917
Cash & Cash Equivalents	49.433	40.806
Bank Balances	31.746	109.642
Short Term Loans & Advances	1,987.579	1,859.418
Other Financial Assets	-	-
Other Current Assets	77.277	82.458
Total Non-Current Assets ...	3,509.163	3,487.498
Total Assets	3,974.235	3,965.710
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,442.920	1,442.920
Reserves & Surplus	1,891.082	1,960.813
Money Received against Share Warrants	-	-
Total Equity ...	3,334.002	3,403.733
Minority Interest	261.374	297.822
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	95.948	114.408
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	282.912	149.747
Total Current Liabilities ...	378.860	264.154
Total Liabilities	378.860	264.154
Total Equity & Liabilities	3,974.235	3,965.710

JMD VENTURES LIMITED
Statement of Cash Flow as at 31st March, 2020 (Consolidated)

Rs. In Lakhs

Particulars	31.03.2020	31.03.2019
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>(109.497)</i>	<i>(234.630)</i>
<i>Adjustments for</i>		
Depreciation	17.485	22.968
Dividend Received	-	0.003
Interest Received	45.525	54.511
<i>Operating profit before working capital changes</i>	<i>(46.487)</i>	<i>(157.148)</i>
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) Inventories	75.432	(253.682)
Decrease / (Increase) Trade Receivable	(0.900)	1.150
Decrease / (Increase) in Long Term Loans & Advances	(43.386)	(151.302)
Decrease / (Increase) in Loan & Advances	(128.161)	280.999
Decrease / (Increase) in Other Current Assets	5.181	(27.350)
(Decrease) / Increase in Other Current Liabilities and Provisions	114.705	158.800
<i>Cash Generated from operations</i>	<i>22.872</i>	<i>8.615</i>
Income tax earlier year	-	-
Extra Ordinary Items	-	-
Income Tax Liability for the year	-	(2.570)
Net Cash From Operating Activities (A)	(23.615)	(148.533)
B. Cash Flow From Investing Activities		
Decrease / (Increase) in Fixed Assets	17.145	14.529
Decrease / (Increase) in Non Current Assets	-	-
Adjustments for Depreciation	(17.485)	(22.968)
Net Cash from Investing Activities (B)	(0.340)	(8.439)
C. Cash Flow From Financing Activities		
Dividend Received	-	(0.003)
Interest Received	(45.525)	(54.511)
Deferred Revenue Expenditure	0.212	0.380
Net Cash used in Financing Activities (C)	(45.314)	(54.134)
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(69.269)	(211.107)
<i>Opening Balance of Cash & Cash Equivalents</i>	150.448	361.555
<i>Closing Balance of Cash & Cash Equivalents</i>	81.179	150.448