

TECHNICAL ASSOCIATES INFRAPOWER LIMITED

CIN :-L45208WB1984PLC216047

27A, Siraj-Ud-Doula Sarani
(Formerly known as Waterloo Street)
2nd Floor, Room No. 202, Kolkata - 700 069
E-mail : cs@techassoinfra.com
Website : www.techassoinfra.com
Mobile : 9432168130, 9331000161
Phone : 033-4812 7068

Date: 12.11.2024

To,
Listing Department
Metropolitan Stock Exchange of India Ltd (MSEI)
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla, West Mumbai – 400070

Ref : Technical Associates Infrapower Limited.

Sub:- Submission of Un-Audited Financial Results for the quarter ended 30th September, 2024

Dear Sir/Madam,

As per Regulation 33 of SEBI (LODR) Regulations 2015, we are enclosing here with Standalone & Consolidated Un-Audited Financial Results for the quarter ended 30th September, 2024 which has been approved by the Board of Directors in the Board Meeting held on 12th November, 2024.

Further note that the meeting of the Board of Director Commenced at 2.30 P.M and concluded at 4.30 P.M

Kindly take the same on your record.

Thanking you,

For Technical Associates Infrapower Limited

MANJU
AGAR
WAL

Digitally signed
by MANJU
AGARWAL
Date: 2024.11.12
17:33:29 +05'30'



S/d
MANJU AGARWAL
(Whole-time-director)
DIN: 10310703

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The BOARD OF DIRECTORS
TECHNICAL ASSOCIATES INFRAPOWER LIMITED

Dear Sir/s,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2024.

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **TECHNICAL ASSOCIATES INFRAPOWER LIMITED** for the Quarter ended 30th September, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended ("Listing Regulations").

2. The Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement laid down in the Indian Accounting Standard 34- "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principle generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 financial statements are free of material misstatements. A review is limited primarily to inquiries to the Company personnel and analytical procedures applied to financial data and thus provide 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 of unaudited financial results prepared in accordance with accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **AAA J & ASSOCIATES**

Chartered Accountants

Firm Regn. No: 322455E

Gaurav Agarwal

CA Gaurav Agarwal

Partner

Membership No: 307455

UDIN : 24307455BKFWCI3690

Place: Kolkata

Date : November 12, 2024



TECHNICAL ASSOCIATES INFRAPOWER LIMITED

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PART 1: STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lacs)

Particulars	Standalone					
	Quarter ended			Half year ended		Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1 a) Revenue from Operations	-	-	-	-	-	-
b) Other Income	4.19	2.16	2.08	6.35	4.42	8.78
Total Income	4.19	2.16	2.08	6.35	4.42	8.78
2 Expenses						
a. Purchases of Stock-in-trade	-	-	-	-	-	-
b. Changes in inventories of stock -in-trade	-	-	-	-	-	-
c. Employee benefits expense	0.77	0.77	0.83	1.53	1.66	2.83
d. Finance Cost	-	-	-	-	-	-
d. Depreciation and Amortisation expense	-	-	-	-	-	0.15
e. Other Expenses	0.42	1.03	0.64	1.45	2.15	5.89
Total Expenses	1.19	1.80	1.46	2.98	3.79	8.87
3 Profit / (Loss) from before exceptional items and tax (1 - 2)	3.00	0.36	0.62	3.37	0.63	(0.09)
4 Exceptional Items	-	-	-	-	-	-
5 Profit / (Loss) for the period before tax (3-4)	3.00	0.36	0.62	3.37	0.63	(0.09)
6 Tax Expense						
Current	-	-	-	-	-	-
Income Tax Adjustment	-	-	-	-	-	-
Deferred Tax	(0.31)	0.43	0.47	0.13	0.89	1.77
7 Profit / (Loss) after tax for the period (5-6)	3.31	(0.07)	0.15	3.24	(0.26)	(1.86)
8 Other Comprehensive Income						
Items that will not be reclassified to profit or loss (Net of Taxes)						
(a) Gain(Loss) on fair valuation of investments	-	-	-	-	-	-
(b) Remeasurement gain/(loss) on defined benefit plan	-	-	-	-	-	-
(c) Foreign Currency Transaction reserve (net)	-	-	-	-	-	-
(d) Income tax relating to item that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
Total other comprehensive Income, net of tax	-	-	-	-	-	-
9 Total Comprehensive Income for the period (7-8)	3.31	(0.07)	0.15	3.24	(0.26)	(1.86)
10 Paid-up Equity Share Capital (Face Value Rs. 5/- each)	300.00	300.00	300.00	300.00	300.00	300.00
11 Earning Per Shares (EPS) (not to be annualised) (in Rs.)						
(a) Basic	0.06	0.00	0.00	0.05	0.00	-0.03
(b) Diluted	0.06	0.00	0.00	0.05	0.00	-0.03

Notes:

- The above unaudited results for the quarter ended 30 September, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors. The Statutory Auditors of the Company have carried out a Limited Review of the above Un-Audited financial results. The above Financial Results of the Company as reviewed by Audit Committee was approved by the Board of Directors at their meeting held on 12th November, 2024.
- Figures for the previous periods are re-classified/re-arranged/ re-grouped, wherever consider necessary to correspond with the current period's classification/ disclosure.
- The Company does not have any Exceptional or Extraordinary item to report for the above periods.
- The figures of the quarter ended september 30, 2024 and corresponding quarter ended in previous year as reported in these financial results are the balancing figures between the unaudited figures in respect of the half financial year and the figures for the quarter ended June 30, 2024.

For and on behalf of Board

Place : Kolkata
Date: 12.11.2024



Dilip Kumar Sultania

Dilip Kumar Sultania
Director
DIN: 06597555

TECHNICAL ASSOCIATES INFRAPOWER LIMITED

CIN : L45208WB1984PLC216047

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Unaudited Statement of Standalone Assets and Liabilities as on 30th September 2024

(Rs. in Lacs)

Particulars	Standalone	
	As at 30th September 2024	As at 31st March, 2024
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	-	-
Financial Assets		
(a) Investments	340.96	337.44
Other Non-current assets	-	-
Total Non-Current Assets	340.96	337.44
Current assets		
Financial Assets		
(a) Cash and cash equivalents	0.94	0.83
Current Tax Assets (net)	-	-
Other Current Assets	2.41	2.41
Total Current Assets	3.35	3.24
TOTAL ASSETS	344.31	340.68
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	300.00	300.00
(b) Other Equity	33.79	30.55
Total Equity	333.79	330.55
LIABILITIES		
Non current liabilities		
Deferred Tax Liabilities (Net)	9.93	9.80
Total Non-Current Liabilities	9.93	9.80
Current liabilities		
Financial Liabilities		
Other Financial Liabilities	0.59	0.33
Current Tax Liabilities (net)	-	-
Total Current Liabilities	0.59	0.33
TOTAL EQUITY & LIABILITIES	344.31	340.68

For and on behalf of Board

Dilip Kumar Sultania

Dilip Kumar Sultania
 Director
 DIN: 06597555

Place : Kolkata
 Date: 12.11.2024



TECHNICAL ASSOCIATES INFRAPOWER LIMITED

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STATEMENT OF STANDALONE UNAUDITED CASH FLOWS AS ON 30TH SEPTEMBER 2024

(Rs. in Lacs)

PARTICULARS	As at 30th September, 2024		As at 31st March, 2024	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit after Tax		3.37		(0.09)
ADJUSTMENT FOR:				
Profit on sale of investments	(0.02)		(0.04)	
Gain on fair value of investments	(6.11)		(8.73)	
Share Issue Expense W/off	-	(6.13)	0.15	(8.62)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(2.76)		(8.71)
ADJUSTMENT FOR:				
Other current assets	-		2.25	
Trade Payables & Others	0.26	0.26	0.05	2.30
CASH GENERATED FROM OPERATIONS		(2.50)		(6.41)
CASH FLOW BEFORE EXTRA ORDINARY ITEMS		(2.50)		(6.41)
Extra Ordinary Items				
Expenses of earlier Year	-	-	-	-
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES		(2.50)		(6.41)
Tax paid during the year	-	-	-	-
NET CASH FROM OPERATING ACTIVITIES (A)		(2.50)		(6.41)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Acquisition of Non-current investment	-		-	
Sale/acquisition of Current investment	2.61		6.25	
Movements Loans and Advances	-	2.61	-	6.25
NET CASH USED IN INVESTING ACTIVITIES (B)		2.61		6.25
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long Term Borrowings	-		-	
Proceeds from Short Term Borrowings	-		-	
Interest on Loan	-		-	
NET CASH USED IN FINANCING ACTIVITIES (C)		-		-
D. NET (DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		0.11		(0.16)
NET (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash And Cash Equivalents At The Beginning Of The Year	0.83		0.99	
Less: Cash And Cash Equivalents At The End Of The Period	0.94		0.83	
		0.11		(0.16)

Place : Kolkata
Date: 12.11.2024

For and on behalf of Board

Dilip Kumar Sultania

Dilip Kumar Sultania
Director
DIN: 06597555



Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The **BOARD OF DIRECTORS**
TECHNICAL ASSOCIATES INFRAPOWER LIMITED

Dear Sir/s,

Re: Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 30th September, 2024.

1. We have reviewed the accompanying statement of "Consolidated Un-Audited Financial Results" of **TECHNICAL ASSOCIATES INFRAPOWER LIMITED** (the Parent Company) and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the Quarter ended 30th September, 2024 ("the statement") attached herewith, being submitted by the Parent Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.

2. The Holding Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement laid down in the Indian Accounting Standard 34- "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principle generally accepted in India in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Holding Company's Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 financial statements are free of material misstatements. A review is limited primarily to inquiries to the Company personnel and analytical procedures applied to financial data and thus provide 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 of unaudited financial results prepared in accordance with accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. In our opinion and to the best of our information and according to the explanations given to us these consolidated quarterly financial results:

(i) include the quarter ended financial results of the following entities:

- A. Avees Trading & Finance Pvt Ltd.
- B. BPC Tradecomm Pvt Ltd



(ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(iii) Give a true and fair view of the consolidated net profit/loss for quarter ended 30th September, 2024.

For **A A A J & ASSOCIATES**

Chartered Accountants

Firm Regn. No: 322455E

Gaurav Agarwal

CA Gaurav Agarwal

Partner

Membership No: 307455

UDIN: 24307455BKFWCH3203

Place: Kolkata

Date: November 12, 2024



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Unaudited Statement of Consolidated Assets and Liabilities as on 30th September 2024

Particulars	(Rs. in Lacs)	
	Consolidated	
	As at 30th September 2024 (Unaudited)	As at 31st March, 2024 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	-	-
Financial Assets		
(a) Investments	28,102.23	28,834.55
Deferred tax assets	3.11	4.92
Other Non-current assets	-	-
Total Non-Current Assets	28,105.34	28,839.47
Current assets		
Financial Assets		
(a) Investments	-	-
(b) Cash and cash equivalents	25.13	196.97
(c) Loans & Advances	9,491.31	4,940.40
(d) Other Financial Assets	-	552.00
Current Tax Assets (net)	63.95	42.71
Other Current Assets	2.41	2.41
Total Current Assets	9,582.80	5,734.49
TOTAL ASSETS	37,688.14	34,573.96
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	300.00	300.00
(b) Other Equity	23,042.71	22,725.47
Total Equity	23,342.71	23,025.47
LIABILITIES		
Non current liabilities		
Deferred Tax Liabilities (Net)	-	-
Total Non-Current Liabilities	-	-
Current liabilities		
Financial Liabilities		
(a) Borrowings	14,344.19	11,427.85
(b) Other Financial Liabilities	-	109.82
Provisions	0.16	0.16
Current Tax Liabilities (net)	-	-
Other Current Liabilities	1.08	10.66
Total Current Liabilities	14,345.43	11,548.49
TOTAL EQUITY & LIABILITIES	37,688.14	34,573.96

For and on behalf of Board

Dilip Kumar Sultana

Dilip Kumar Sultana
Director
DIN: 06597555

Place : Kolkata
Date: 12.11.2024



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PART 1: STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lacs)

Particulars	Consolidated					
	Quarter ended			Half year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 a) Revenue from Operations	-	-	-	-	-	584.49
b) Other Income	27.33	198.86	768.00	226.19	775.00	1,128.55
Total Income	27.33	198.86	768.00	226.19	775.00	1,713.04
2 Expenses						
a. Purchases of Stock-in-trade	-	-	-	-	-	-
b. Changes in inventories of stock -in-trade	-	-	-	-	-	-
c. Employee benefits expense	1.06	0.77	1.57	1.83	3.60	5.97
d. Finance Cost	229.48	307.19	182.46	536.67	304.11	865.39
d. Depreciation and Amortisation expense	-	-	-	-	-	0.15
e. Other Expenses	355.43	4.45	869.98	359.88	2,876.51	7,040.27
Total Expenses	585.97	312.41	1,054.01	898.38	3,184.22	7,911.78
3 Profit / (Loss) from before exceptional items and tax (1 - 2)	(558.64)	(113.55)	(286.01)	(672.19)	(2,409.22)	(6,198.74)
4 Exceptional Items	-	-	-	-	-	-
5 Profit / (Loss) for the period before tax (3-4)	(558.64)	(113.55)	(286.01)	(672.19)	(2,409.22)	(6,198.74)
6 Tax Expense						
Current	-	-	-	-	-	16.55
Income Tax Adjustment	-	-	-	-	-	11.52
Deferred Tax	0.55	1.26	0.61	1.81	2.10	(13.25)
7 Profit / (Loss) after tax for the period (5-6)	(559.19)	(114.81)	(286.62)	(674.00)	(2,411.32)	(6,213.56)
8 Other Comprehensive Income						
Items that will not be reclassified to profit or loss (Net of Taxes)						
(a) Gain(Loss) on fair valuation of investments	226.70	764.55	351.73	991.25	558.20	233.52
(b) Income tax relating to item that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-	(1.51)
(c) Income tax relating to item that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
Total other comprehensive Income, net of tax	226.70	764.55	351.73	991.25	558.20	232.01
9 Total Comprehensive Income for the period (7-8)	(332.49)	649.74	65.11	317.25	(1,853.12)	(5,981.55)
10 Paid-up Equity Share Capital (Face Value Rs. 5/- each)	300.00	300.00	300.00	300.00	300.00	300.00
11 Earning Per Shares (EPS) (not to be annualised) (in Rs.)						
(a) Basic	-5.54	10.83	1.09	5.29	-30.89	(20.71)
(b) Diluted	-5.54	10.83	1.09	5.29	-30.89	(20.71)

Notes:

- The above unaudited results for the quarter ended 30 September, 2024 have been reviewed by the Audit Committee at its meeting held on 12th November, 2024 and approved by the Board of Directors at their meeting held on 12th November, 2024.
- Figures for the previous periods are re-classified/re-arranged/ re-grouped, wherever consider necessary to correspond with the current period's classification/ disclosure.
- Previous period/year figures have been regrouped/reclassified to make them compareable with those of current period.
- The figures of the quarter ended september 30, 2024 and corresponding quarter ended in previous year as reported in these financial results are the balancing figures between the unaudited figures in respect of the half financial year and the figures for the quarter ended June 30, 2024.

For and on behalf of Board



Dilip Kumar Sultania

Dilip Kumar Sultania
Director
DIN: 06597555

Place : Kolkata
Date: 12.11.2024

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STATEMENT OF CONSOLIDATED UNAUDITED CASH FLOWS AS ON 30TH SEPTEMBER 2024

(Rs. in Lacs)

PARTICULARS	As at 30th September, 2024		As at 31st March, 2024	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit after Tax		(672.19)		(6,198.74)
ADJUSTMENT FOR:				
Provision for Statutory Assets	-		(0.05)	
Dividend Received	(1.92)		(25.39)	
Interest Received	-		(584.49)	
Profit on sale of investments	-		(0.04)	
Loan Written off	-		724.07	
Loss on fair value of investments	-		48.56	
Interest on I.T. Refund	-		(2.12)	
Investment Written off	-		30.00	
Profit/loss from Partnership Firm	(353.29)		(1100.95)	
Interest Paid	536.67	181.46	865.39	(45.02)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(490.73)		(6,243.76)
ADJUSTMENT FOR:				
Decrease in other financial assets	552.00		(552.00)	
Decrease in Loans & Advances	(4,550.91)		1890.37	
Other Current Assets	-		2.41	
Decrease in other financial liabilities / other current liabilities	(119.40)	(4,118.31)	55.22	1,396.00
CASH GENERATED FROM OPERATIONS		(4,609.04)		(4,847.76)
CASH FLOW BEFORE EXTRA ORDINARY ITEMS		(4,609.04)		(4,847.76)
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES		(4,609.04)		(4,847.76)
Tax paid during the year	21.25			(50.94)
Income tax refund	-	21.25		50.94
NET CASH FROM OPERATING ACTIVITIES (A)		(4,630.29)		(4,847.76)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase/introduction of investments	1,723.57		0.00	
Sale / withdrawals of investments	-		488.31	
Interest Received	353.29		584.49	
Dividend Received	1.92	2,078.78	25.39	1,098.19
NET CASH USED IN INVESTING ACTIVITIES (B)		2,078.78		1,098.19
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds/(Repayment) from Long Term Borrowings	2,916.34		4776.95	
Interest on Loan	(536.67)	2,380	(865.39)	3,911.56
NET CASH USED IN FINANCING ACTIVITIES (C)		2,380		3,911.56
D. NET (DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		(171.84)		161.99
NET (DECREASE) IN CASH AND CASH EQUIVALENTS				
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	196.97		34.98	
LESS: CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	25.13		196.97	
		(171.84)		161.99

Place : Kolkata
Date : 12.11.2024

For and on behalf of Board



Dilip Kumar Sultania

Dilip Kumar Sultania
Director
DIN: 06597555