

107/108, MITTAL CHAMBERS, NARIMAN POINT, MUMBAI - 400 021. Phones : 22813137/22813138/22813134 Fax: 022 - 22860392 email : ser@vsnl.com CIN : L60231KA1963PLC004604

## Date: 30/10/2024

To,

Head, Listing Compliance Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001

Scrip Code: 507984

Dear Sir/Madam,

## Subject: Outcome of Board Meeting Reference: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. ('LODR')

We are Submitting herewith the outcome with Un-Audited Financial Results for the 2<sup>nd</sup> quarter ended on 30<sup>th</sup> September 2024.

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the BOARD OF Directors of the Company, at their meeting held today i.e.; October 30, 2024, inter alia, considered and approved the Un-Audited Financial Results (Standalone and Consolidated) for the quarter and year ended September 30, 2024 and taken note of Auditors Reports with unmodified opinion thereon. The said results were separately disclosed to the Stock Exchanges in the prescribed format.

The Board Meeting commenced at 11:00 A.M (IST) and concluded at 1:00 P.M (IST).

You are Requested to take the same on record.



Arvind Khot Director Date: 30<sup>th</sup> October 2024

## ANKH & ASSOCIATES CHARTERED ACCOUNTANTS



## Review Report on statement of financial results of SER Industries Ltd

We have reviewed the accompanying statement of financial results of SER Industries Ltd for the period ended 30th September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 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 misstatements.

for A N K H & Associates Chartered Accountants Firm Registration No. 015330S

BENGALU 660 003 K. M. Narasimha Murthy

Partner Membership No: 205382 UDIN: 24205382BKA.JJU7250

Place: Bengaluru Date: 30.10.2024

No. 3/3-1, Diwan Madhava Rao Road, South Cross Road, Basavanagudi, Bengaluru-560004 Website : www.ankhca.com Phone : 080-40962126

	Registered Office :- Chikkakuntanahalli Village, Ko Financial resul	ts for the 2nd qua					
SL. No	Particular	Quarter Ended			Year to date	Year to date	
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	figures for current period ended 30.09.2024 (Unaudited)	figures for current period ended 30.09.2023 (Unaudited)	Year ended on 31.03.2024 (Audited)
							(In Lakhs
1	Revenue From Operations		-		0-	-	0.50
2	Other Income	0.50	-	0.40	0.50	0.40	2.58
3	Total Revenue	0.50	-	0.40	0.50	0.40	3.07
	Expenditure:						
	(a) Cost of Materials consumed and Services	-		-			-
	(b) Purchase of stock-in-trade			-	-	-	
	(c) Changes in inventories of finished goods, work-in-progress and	-	-	-			
	stock-in-trade (d) Employee Benefit Expenses	1.30	1.27	1.36	2.57	2.20	4.08
	(d) Employee Benefit Expenses (e) Finance Cost	0.00	1.27	1.50	0.00	0.01	4.98 0.01
	(f) Depreciation and amortisation Expenses	0.00	0.08	0.10	0.00	0.01	0.01
	(g) Other Expenses	12.90	2.95	1.05	15.85	2.42	9.46
4	Total Expenses	14.29	4.30	2.51	13.85	4.84	14.82
4	Total Expenses	14.27	4.30	2.31	10.59	4.04	14.82
5	Profit/(Loss) before exceptional items and tax	(13.79)	(4.30)	(2.11)	(18.09)	(4.44)	(11.75
6	Exceptional Items	-	-	-	-	()	(11.75
7	Profit/(Loss) from ordinary activities before tax	(13.79)	(4.30)	(2.11)	(18.09)	(4.44)	(11.75
6	Tax Expense		(		()	()	(11115
	(a) Current Tax	-				1.1.1.1.1.1.1.1.1	
	(b) MAT Adjustment				-		-
	(c) Deferred Tax		-	-	-		(0.32
8	Net profit /(loss) for the period	(13.79)	(4.30)	(2.11)	(18.09)	(4.44)	(12.06
9	Other Comprehensive Income (loss)	-			-	-	-
	(i)Items that will not be reclassified to profit or loss	-		-	-		
	Income tax relating to items that will not be reclassified to profit or	-		-			
	loss						
	Remeasurement of defined benefit plans						-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-		-
10	Deffered Tax relating to above	(12.50)	-	(2.11)	(10.00)		
10 11	Total Comprehensive Income/ (Loss) Paid up Equity Share Capital (face value of Rs. 10/- each)	(13.79) 99.46	(4.30)	(2.11)	(18.09)	(4.44)	(12.06
12	Earning per share (EPS)	99.46	99.46	99.46	99.46	99.46	99.46
12	(a) Basic	(1.39)	(0.43)	(0.21)	(1.00)	(0.45)	(1.0)
	(b) Diluted	(1.39)	(0.43)		(1.82) (1.82)	(0.45) (0.45)	(1.21)

1) The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 30th September, 2024

2) These results are reviewed by Statutory auditor of the company.

3) Segment reporting under IND AS is not applicable to the company since the entire operation of the company relates to single segment.

4) Previous year/ quarter figures have been regrouped/ recasted where ever necessary.

Date: 30th October, 2024 Place: Bangalore

For SER Industries Limited

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Narendra Goel Whole Time Director DIN: 00327187

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I       ASSETS       (in Lakhs)         Non-current assets       (i)       (in Lakhs)         (a)       Property, plant and equipment       5.26         (b)       Financial assets       10.03         (c)       Other non current assets       10.03         (d)       Deferred tax asset (Net)       3.01         Total non -current assets       35.17         Current assets       35.17         (ii) Investments       -         (ii) Investments       -         (iii) Cash and cash equivalents       -         (iii) Cash and cash equivalents       -         (iii) Cash and cash equivalents       -         (iv) other financial assets       -         (v) other financial assets       -         (vi) other financial assets       -         (vi) other financial assets       -         (vi) other financial assets       -         (c)       Other Laguity         Total current ssets       9.70         TOTAL ASSETS       44.87         II       EQUITY AND LLABILITIES         Equity       -         (a)       Share capital       99.46         (b)       Other financial labilities       -	Sr. No	Statement of Assests and Liabilities as PARTICULARS	Quarter ended 30.09.2024 (Unaudited)	Year ended 31.03.2024 (Audited)
Non-current assets6.26(a)Property, plant and equipment6.26(b)Financial assets10.03(c)Other non current assets10.03(d)Deferred tax asset (Net)3.01Total non - current assets35.17Current assets.(i)Investments.(ii)Trade receivables.(iii)Cash and cash equivalents.(iv)Bank balance other than above (iii)7.29(v)Ucash and cash equivalents.(iv)Current assets2.41Total current assets9.70(c)Other financial assets.(vi)Other financial assets.(vi)Other financial assets.(vi)Other financial assets.(c)Other Current Assets2.41Total current ssets9.70TOTAL ASSETS44.87IIEQUITY AND LIABILITIESEquity25.17(a)Share capital99.46(b)Other financial labilities.(a)Financial Liabilities.(a)Financial Liabilities.(b)Provisions1.83(c)Deffered tax liability (Net).(d)Other non-current liabilities.(e)Deffered tax liabilities.(f)Total equipties.(g)Current Tax Liabilities.(h)Other non-current liabilities.			(In La	khs)
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(b)       Financial assets       -         (i)       Investments       -         (ii)       Trade receivables       -         (iii)       Cash and cash equivalents       -         (iv)       Bank balance other than above (iii)       7.29         (v)       Loans       -         (vi)       Other Current Assets       2.41         Total current ssets       9.70         TOTAL ASSETS       44.87         II       EQUITY AND LLABILITIES         Equity       99.46         (b)       Other Equity (Reserves & Surplus)         Equity attributable to shareholders of the company       (74.29)         Equity attributable to shareholders of the company       25.17         (a)       Non-controlling interest       -         Total equity       25.17         (a)       Financial Liabilities       -         (ii)       Other mon-current liabilities       -         (iii)       Other non-current liabilities       -         (iii)       Other non-current liabilities       -         (i)       Short-term borrowings       -         (ii)       Other non-current liabilities       -         (iii)       Other non-current liabil				
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Equity     99.46       (a)     Share capital     99.46       (b)     Other Equity (Reserves & Surplus)     (74.29)       Equity attributable to shareholders of the company     25.17       (a)     Non- controlling interest     -       Total equity     25.17       (a)     Financial Liabilities       (a)     Financial Liabilities       (ii)     Degreen borrowings     16.50       (iii)     Other financial laibilities     -       (b)     Provisions     1.83       (c)     Deffered tax liabilities     -       (d)     Other non-current liabilities     -       (ii)     Share company     -       (iii)     Total payables     -       (i)     Deffered tax liabilities     -       (c)     Deffred tax liabilities     -       (d)     Other non-current liabilities     -       (ii)     Trade payables     -       (iii)     Trade payables     -       (iii)     Trade payables     -       (iii)     Total non-current liabilities     -       (iii)     Trade payables     -       (iii)     Trade payables     -       (iii)     Trade payables     -       (iiii)     Other financ		TOTAL ASSETS	44.87	46.1
Equity     99.46       (a)     Share capital     99.46       (b)     Other Equity (Reserves & Surplus)     (74.29)       Equity attributable to shareholders of the company     25.17       (a)     Non- controlling interest     -       Total equity     25.17       (a)     Financial Liabilities       (a)     Financial Liabilities       (ii)     Degreen borrowings     16.50       (iii)     Other financial laibilities     -       (b)     Provisions     1.83       (c)     Deffered tax liabilities     -       (d)     Other non-current liabilities     -       (ii)     Share company     -       (iii)     Total payables     -       (i)     Deffered tax liabilities     -       (c)     Deffred tax liabilities     -       (d)     Other non-current liabilities     -       (ii)     Trade payables     -       (iii)     Trade payables     -       (iii)     Trade payables     -       (iii)     Total non-current liabilities     -       (iii)     Trade payables     -       (iii)     Trade payables     -       (iii)     Trade payables     -       (iiii)     Other financ	п	FOULTV AND LIABILITIES		
(a)     Share capital     99.46       (b)     Other Equity (Reserves & Surplus)     (74.29)       Equity attributable to shareholders of the company     25.17       (a)     Non- controlling interest     -       Total equity     25.17       (a)     Liabilities       Non-current liabilities     -       (i)     Long-term borrowings     16.50       (ii)     Other financial laibilities     -       (iii)     Other financial laibilities     -       (b)     Provisions     1.83       (c)     Deffered tax liabilities     -       (d)     Other non-current liabilities     -       (ii)     Total payables     -       (iii)     Total non-current liabilities     -       (iii)     Other non-current liabilities     -       (iii)     Total payables     -       (iii)     Total payables     -       (iii)     Total non-current liabilities     -       (iii)     Other financial laibilities     -       (iii)     Trade payables     -       (iii)     Other financial laibilities     -       (iii)     Other financial laibilities     -       (iii)     Other financial laibilities     -       (iii)     Other fi				
Equity attributable to shareholders of the company Non- controlling interest       25.17         Total equity       -         Liabilities       25.17         Non-current liabilities       25.17         (a)       Financial Liabilities         (i)       Long-term borrowings       16.50         (ii)       Trade payables       -         (iii)       Other financial laibilities       -         (b)       Provisions       1.83         Ceffered tax liability (Net)       -       -         (d)       Other non-current liabilities       -         (ii)       State       -         (iii)       Total non-current liabilities       -         (i)       State       -         (ii)       State       -         (iii)       Trade payables       -         (iii)       Total non-current liabilities       -         (iii)       Total payables       -         (iii)       Trade payables       -         (iii)       Current liabilities       -         (b)       Other financial laibilities       -         (iii)       Other current liabilities       -         (iii)       Other financial laibilities	(a)		99.46	99.4
(a)       Non- controlling interest       -         Total equity       25.17         Liabilities       Non-current liabilities         (a)       Financial Liabilities         (i)       Long-term borrowings       16.50         (ii)       Trade payables       -         (iii)       Other financial laibilities       -         (b)       Provisions       1.83         (c)       Deffered tax liability (Net)       -         (d)       Other non-current liabilities       -         Total non-current liabilities       -       -         (ii)       Short-term borrowings       -         (iii)       Other financial laibilities       -         (iii)       Total non-current liabilities       -         (iii)       Total payables       -         (iii)       Trade payables       -         (iii)       Other financial laibilities       -         (b)       Other financial laibilities       -         (b)       Other financial laibilities       -         (iii)       Other financial laibilities       -         (iii)       Other financial laibilities       -         (b)       Other current liabilities       - <td>(b)</td> <td>Other Equity (Reserves &amp; Surplus)</td> <td>(74.29)</td> <td>(56.2</td>	(b)	Other Equity (Reserves & Surplus)	(74.29)	(56.2
Total equity     25.17       Liabilities     Non-current liabilities       (a)     Financial Liabilities       (i) Long-term borrowings     16.50       (ii) Trade payables     -       (iii) Other financial laibilities     -       (b)     Provisions     1.83       (c)     Deffered tax liabilities     -       (d)     Other non-current liabilities     -       (d)     Other non-current liabilities     -       (ii) That payables     -     -       (iii) Other financial laibilities     -     -       (d)     Other non-current liabilities     -       (iii) Other financial laibilities     -     -       (iii) Trade payables     -     -       (iii) Other financial laibilities     -     -       (iii) Other financial laibilities     -     -       (iii) Other financial laibilities     -     -       (b)     Other current liabilities     1.13     -       (c)     Provisions     0.24     -			25.17	43.2
Liabilities       Non-current liabilities         (a)       Financial Liabilities         (ii)       Long-term borrowings       16.50         (iii)       Trade payables       -         (iii)       Other financial laibilities       -         (b)       Provisions       1.833         (c)       Deffered tax liability (Net)       -         (d)       Other non-current liabilities       -         Total non-current liabilities       -         (ii)       Short-term borrowings       -         (iii)       Short-term borrowings       -         (iii)       Trade payables       -         (iii)       Other financial laibilities       -         (iii)       Trade payables       -         (iii)       Other financial laibilities       -         (b)       Other current liabilities       -         (b)       Other current liabilities       -         (c)       Provisions       0.24         (d)       Current Tax Liabilities (Net)       -	(a)		-	
Non-current liabilities       (a)     Financial Liabilities       (i) Long-term borrowings     16.50       (ii) Trade payables     -       (iii) Other financial laibilities     -       (b)     Provisions     1.83       (c)     Deffered tax liability (Net)     -       (d)     Other non-current liabilities     -       (d)     Other non-current liabilities     -       (a)     Financial Liabilities     -       (ii) Trade payables     -     -       (iii) Other financial laibilities     -     -       (b)     Other current liabilities     -       (iii) Other financial laibilities     -     -       (b)     Other current liabilities     1.13       (c)     Provisions     0.24       (d)     Current Tax Liabilities (Net)     -		1 otal equity	25.17	43.2
Non-current liabilities       (a)     Financial Liabilities       (i)     Long-term borrowings       (ii)     Trade payables       (iii)     Other financial laibilities       (b)     Provisions       (c)     Deffered tax liability (Net)       (d)     Other non-current liabilities       (a)     Financial Liabilities       (ii)     Total non-current liabilities       (a)     Financial Liabilities       (ii)     Trade payables       (iii)     Trade payables       (iii)     Other current liabilities       (iii)     Other financial laibilities       (a)     Financial Liabilities       (iii)     Other term borrowings       (iii)     Other current liabilities       (b)     Other current liabilities       (iii)     Other current liabilities       (b)     Other current liabilities       (c)     Provisions       (d)     Current Tax Liabilities (Net)		Liabilities		
(a)     Financial Liabilities       (i) Long-term borrowings     16.50       (ii) Trade payables     -       (iii) Other financial laibilities     -       (b)     Provisions     1.83       (c)     Deffered tax liability (Net)     -       (d)     Other non-current liabilities     -       (a)     Financial Liabilities     18.33       (a)     Financial Liabilities     -       (ii) Short-term borrowings     -       (iii) Other financial laibilities     -       (b)     Other current liabilities     -       (c)     Provisions     0.24       (d)     Current Tax Liabilities (Net)     -				
(ii) Trade payables     -       (iii) Other financial laibilities     -       (b)     Provisions     1.83       (c)     Deffered tax liability (Net)     -       (d)     Other non-current liabilities     -       (d)     Other non-current liabilities     -       (d)     Total non-current liabilities     -       (a)     Financial Liabilities     -       (ii) Short-term borrowings     -     -       (iii) Other financial laibilities     -     -       (b)     Other current liabilities     -       (iii) Other financial laibilities     -     -       (iii) Other financial laibilities     -     -       (iii) Other financial laibilities     -     -       (b)     Other current liabilities     -       (c)     Provisions     0.24       (d)     Current Tax Liabilities (Net)     -	(a)	Financial Liabilities		
(iii) Other financial laibilities     -       (b)     Provisions     1.83       (c)     Deffered tax liability (Net)     -       (d)     Other non-current liabilities     -       Total non-current liabilities     18.33       (a)     Financial Liabilities     -       (ii)     Short-term borrowings     -       (iii)     Other current liabilities     -       (b)     Other current liabilities     -       (iii)     Other financial laibilities     -       (iii)     Other current liabilities     -       (d)     Current Tax Liabilities (Net)     -		(i) Long-term borrowings	16.50	-
(b)     Provisions     1.83       (c)     Deffered tax liability (Net)     -       (d)     Other non-current liabilities     -       Total non-current liabilities     -       Total non-current liabilities     18.33       Current liabilities     -       (a)     Financial Liabilities       (ii) Short-term borrowings     -       (iii) Other financial laibilities     -       (b)     Other current liabilities     1.13       (c)     Provisions     0.24       (d)     Current Tax Liabilities (Net)     -			-	14
(c)     Deffered tax liability (Net)     -       (d)     Other non-current liabilities     -       Total non-current liabilities     18.33       (a)     Financial Liabilities     -       (i)     Short-term borrowings     -       (ii)     Trade payables     -       (iii)     Other current liabilities     -       (b)     Other current liabilities     1.13       (c)     Provisions     0.24       (d)     Current Tax Liabilities (Net)     -	102415		- 1.	
(d)     Other non-current liabilities     -       Total non-current liabilities     18.33       Current liabilities     18.33       (a)     Financial Liabilities       (ii) Short-term borrowings     -       (iii) Trade payables     -       (iii) Other financial laibilities     -       (b)     Other current liabilities     -       (c)     Provisions     0.24       (d)     Current Tax Liabilities (Net)     -	10120		C 10 100 000 000 000 000 000 000 000 000	1.7
Total non-current liabilities     18.33       Current liabilities     18.33       (a)     Financial Liabilities       (i)     Short-term borrowings       (ii)     Trade payables       (iii)     Other financial laibilities       (b)     Other current liabilities       (c)     Provisions       (d)     Current Tax Liabilities (Net)				-
Current liabilities       (a)     Financial Liabilities       (i) Short-term borrowings     -       (ii) Trade payables     -       (iii) Other financial laibilities     -       (b)     Other current liabilities     1.13       (c)     Provisions     0.24       (d)     Current Tax Liabilities (Net)     -	(u)		18.33	1.7
(a)     Financial Liabilities       (i) Short-term borrowings     -       (ii) Trade payables     -       (iii) Other financial laibilities     -       (b)     Other current liabilities     1.13       (c)     Provisions     0.24       (d)     Current Tax Liabilities (Net)     -				
(i) Short-term borrowings     -       (ii) Trade payables     -       (iii) Other financial laibilities     -       (b) Other current liabilities     1.13       (c) Provisions     0.24       (d) Current Tax Liabilities (Net)     -	(2)			
(ii) Trade payables     -       (iii) Other financial laibilities     -       (b) Other current liabilities     1.13       (c) Provisions     0.24       (d) Current Tax Liabilities (Net)     -	(a)			21
(iii) Other financial laibilities     -       (b)     Other current liabilities     1.13       (c)     Provisions     0.24       (d)     Current Tax Liabilities (Net)     -			-	
(c)         Provisions         0.24           (d)         Current Tax Liabilities (Net)         -			-	
(d) Current Tax Liabilities (Net) -	(b)	Other current liabilities	1.13	0.1
			0.24	1.0
1 otal current liabilities 1.37	(d)			554
		Total current liabilities	1.37	1.1
TOTAL EQUITY AND LIABILITIES 44.87		TOTAL EQUITY AND LIABILITIES	44.87	46.1
For SER Industries Limited		MUMBAI-21	A	

ere t

Particulars A. Cash flows from Operating Activities Profit / (Loss)Before Tax Adjustments for Depreciation and amortization expenses Prior period item	Quarter ended 30.09.2024 (Unaudited)	Year ended 31.03.2024 (Audited)
A. Cash flows from Operating Activities Profit / (Loss)Before Tax Adjustments for: Depreciation and amortization expenses Prior period item	party of a second party of the second s	
A. Cash flows from Operating Activities Profit / (Loss)Before Tax Adjustments for: Depreciation and amortization expenses Prior period item	(Unaudited)	(Audited)
Profit / (Loss)Before Tax Adjustments for: Depreciation and amortization expenses Prior period item		(In Lakhs
Profit / (Loss)Before Tax Adjustments for: Depreciation and amortization expenses Prior period item		(In Lands)
Adjustments for: Depreciation and amortization expenses Prior period item	(18.09)	(11.75
Depreciation and amortization expenses Prior period item	(10.05)	(1111)
Prior period item	0.16	0.36
Deffered Tax		(0.32
Interest Income		
Profit on sale of Fixed Asset	· · · · · ·	
Loss on sale of Fixed Asset		
Profit on Sale of Investment		
Non-cash item of other comprehensive income		8
Loss on Sale of Investment		
Dividend Income	(0.50)	(2.58
Operating Profit before working capital changes	(18.42)	(14.28
Movements in working capital:		
Decrease / (Increase) in other current assets	(1.42)	(0.5)
Decrease / (Increase) in current loans and advances	1.35	
Decrease / (Increase) in other current -Financial assets	-	
(Decrease) / Increase in other current liabilities	1.01	0.08
(Decrease) / Increase in other financial liabilities		-
(Decrease) / Increase in short term provisions	(0.76) 0.06	0.57
(Decrease) / Increase in long term provisions Cash generated/(used) from operations	(18.19)	(14.19
Income tax paid during the year	(10.15)	(14.1.
Net Cash Flows from operating activities (A)	(18.19)	(14.19
B. Cash flows from investing activities		
Purchases of fixed assets		
Sale of fixed Asset		
Advances given ( unsecured Loans)	16.50	15
Interest Income		
Sale of Investment	1.5	
Purchase of Investment		
Dividend Income	0.50	2.5
Net Cash Flows from investing activities (B)	17.00	2.5
C. Cash flows from financing activities		
Issue of equity shares	-	
Dividend paid to equity shareholders		
Net Cash Flows from financing activities (C)		
Net Cash Flows from mancing acuvities (C)		
et increase/(decrease) in cash and cash equivalents (A+B+C)	(1.19)	(11.6
ash and cash equivalents at the beginning of the period	8.48	20.0
Cash and cash equivalents at the end of the period	7.29	8.4
Components of cash and cash equivalents		0.0
Cash in hand*		0.0
- on current accounts	7.29	8.4
- on fixed deposits	-	0.4
- on fixed deposits	7.29	8.4
less than Rs 500-	in star	

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