



November 10, 2025

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Scrip Code: **502873**

Dear Sir,

Sub: Outcome of Board Meeting held on November 10, 2025

We wish to inform you that the Board of Directors in their Meeting held today i.e. November 10, 2025 has, inter alia, considered and approved the Unaudited Standalone and Consolidated Financial Results along with Limited Review Report of the Company for the quarter and half year ended September 30, 2025.

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Unaudited Standalone and Consolidated Financial Results along with Limited Review Report for the quarter and half year ended September 30, 2025.

The said meeting commenced at 3:30 PM and concluded at 3:52 PM.

The copies of the above results will also be available on the website of the Company at www.hpthreads.com.

This is for your information and records.

Yours Faithfully,

For H.P. Cotton Textile Mills Limited

Shubham Jain

Company Secretary and Compliance Officer



Encl: As above



H.P. Cotton Textile Mills Limited

(A Government of India recognised Star Export House)

Corporate Office:

F-0, The Mira Corporate Suites,
1 & 2, Old Ishwar Nagar, Mathura Road,
New Delhi - 110065, India
www.hpthreads.com

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Regd. Office & Works:

15 K.M. Stone, Delhi Road,
V.P.O. Mayar, Hisar - 125 044,
Haryana, India

CIN NO. L18101HR1981PLC012274





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

Review Report to
The Board of Directors
H.P. Cotton Textile Mills Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **H.P. Cotton Textile Mills Limited** ("the Parent"), which includes its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended September 30, 2025 and year-to-date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').
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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

Parent

- i) H.P. Cotton Textile Mills Limited

Subsidiary

- i) HP MMF Textiles Limited

5. The accompanying statement includes unaudited interim financial results and other financial information in respect of one subsidiary, whose interim financial results/information reflects total assets of Rs. 6.75 lakhs as at September 30, 2025, total revenues is Rs. Nil and Rs. Nil, total net profit/(loss) after tax of Rs. (0.22) lakhs and Rs. (0.38) lakhs, total comprehensive income of Rs. (0.22) lakhs and Rs. (0.38) lakhs for the quarter ended September 30, 2024 and year-to-date from April 1, 2025 to September 30, 2025 respectively, and net cash outflows of Rs. 0.63 lakhs as at September 30, 2025, which have been reviewed by us.





D. KOTHARY & CO.

Chartered Accountants

6. Based on our review conducted and procedures performed as stated in para 3 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 Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. Kothary & Co.
Chartered Accountants
Firm Registration No. 105335W

Deepak O. Narsaria
Partner
Membership No. 121190
UDIN: 25121190BMLMAS3852
Place: Mumbai
Date: 10th November 2025



H.P. Cotton Textile Mills Limited

Regd. Office:- 15th Km Stone, Delhi Road, VPO- Mayar, Hisar, Haryana-125044
CIN: L1810HR1981PLC012274, Email: info@hpthreads.com, Website: www.hpthreads.com
Tel: +91-11-41540471, Fax: +91-11-49073410

Statement of consolidated unaudited financial results for the quarter and six months ended 30 September 2025

Particulars	Quarter ended 30 September 2025	Quarter ended 30 June 2025	Quarter ended 30 September 2024	Six months ended 30 September 2025	Six months ended 30 September 2024	Year ended 31 March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income:						
I. Revenue from operations	3,445	3,591	3,374	7,036	5,905	12,813
II. Other income	70	41	26	111	58	136
III Total income (I + II)	3,515	3,632	3,400	7,147	5,963	12,949
IV Expenses:						
Cost of materials consumed	1,369	1,439	1,346	2,808	2,481	5,199
Changes in inventories of finished goods and work-in-progress	34	114	123	148	(127)	28
Employee benefits expense	834	816	726	1,650	1,367	2,969
Finance costs	165	176	168	341	314	672
Depreciation and amortisation expense	82	80	83	162	165	330
Power and fuel	465	434	361	899	706	1,550
Other expenses	458	421	414	879	853	1,821
Total expenses (IV)	3,407	3,480	3,221	6,887	5,759	12,569
V (Loss)/profit before tax (III - IV)	108	152	179	260	204	380
VI Tax expense:						
- Current tax	-	-	-	-	-	-
- Tax credit of earlier years	-	-	-	-	-	-
- Deferred tax (credit)/expense	29	67	96	96	74	123
Total tax expense	29	67	96	96	74	123
VII (Loss)/profit for the period/year (V - VI)	79	85	83	164	130	257
VIII Other comprehensive income						
Items that will not be reclassified to profit or loss						
Re-measurement gain of defined benefit obligations	-	-	-	-	-	(10)
Income tax relating to these items that will not be reclassified to profit or loss	-	-	-	-	-	3
IX Total comprehensive (loss)/income for the period/year (comprising (loss)/profit and other comprehensive income for the period/year) (VII+ VIII)	79	85	83	164	130	250
X Paid-up equity share capital (face value per share Rs. 10)	392	392	392	392	392	392
XI Other equity				1,395	1,113	1,232
XII Earning/Loss per share (face value of Rs. 10 each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
(a) Basic (Rs.)	1.99	2.17	2.14	4.16	3.34	6.56
(b) Diluted (Rs.)	1.99	2.17	2.14	4.16	3.34	6.56

1. The consolidated unaudited financial results of H.P. Cotton Textile Mills Limited ("the Holding Company") for the Quarter ended 30 September 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10 November 2025. The statutory auditors have carried out a limited review of consolidated unaudited financial results of the Holding Company, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The above consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS-34'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

3. In accordance with Ind AS 108 Operating Segments, the Board of Directors of the Holding Company, being the chief operating decision maker, have determined their only business segment viz Textile (spinning). Since the Group's business is from manufacturing and sale of textile (spinning), hence, no additional disclosures have been furnished.

4. The figures of the corresponding previous quarter/year have been regrouped/reclassified wherever considered necessary to correspond to current period classification/grouping/disclosures.

For H.P. Cotton Textile Mills Limited

Raghav Kumar Agarwal
Whole-Time Director, CEO & CFO
CIN: 02836610



Place : New Delhi
Date : 10 November 2025

H.P. Cotton Textile Mills Limited

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Statement of consolidated unaudited assets and liabilities as at 30 September 2025

Particulars	As at 30 September 2025	As at 31 March 2025
	(Unaudited)	(Audited)
I ASSETS		
Non-current assets		
(a) Property, plant and equipment	3,127	3,245
(b) Capital work-in-progress*	22	-
(c) Right-of-use assets	348	375
(d) Other intangible assets	13	14
(e) Financial assets		
(i) Other financials assets	150	150
(f) Deferred tax assets (net)	210	307
(g) Non current tax assets (net)	3	2
(h) Other non-current assets	9	8
	3,882	4,101
Current assets		
(a) Inventories	3,102	3,037
(b) Financial assets		
(i) Trade receivables	1,547	1,095
(ii) Cash and cash equivalents	11	11
(iii) Bank balance other than (iii) above	130	126
(iv) Other financial assets	26	67
(c) Other current assets	1,005	872
	5,821	5,208
Total assets	9,703	9,309
II EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	392	392
(b) Other equity	1,395	1,232
	1,787	1,624
LIABILITIES		
Non current liabilities		
(a) Financial liabilities		
(i) Borrowings	755	888
(ii) Lease liability	364	387
(b) Provisions	446	337
	1,565	1,612
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,720	2,707
(ii) Lease liability	41	34
(iii) Trade payables		
i) total outstanding dues of micro enterprises and small enterprises	453	321
ii) total outstanding dues of creditor other than micro enterprises and small enterprises	2,109	2,117
(iv) Other financial liabilities	348	271
(b) Other current liabilities	434	376
(c) Provisions	246	247
	6,351	6,073
Total equity and liabilities	9,703	9,309

*Rounded off to zero



Statement of consolidated unaudited cash flow for the six months ended 30 September 2025

(₹ in lacs except as stated otherwise)

Particulars	Six months ended 30 September 2025	Six months ended 30 September 2024
	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Net loss before tax	260	204
Adjustments for:		
Depreciation and amortisation expense	162	165
Amount written off	1	53
Profit on sale of property, plant and equipment	-	(1)
Unrealised foreign exchange fluctuation	(34)	5
Interest income classified as investing cash flow	(8)	(6)
Interest expense	341	314
Changes in fair value of financial assets at fair value through profit and loss*	(0)	-
Operating (loss)/profit before working capital changes	722	734
Movements in working capital :		
Increase/(Decrease) in other non-current assets*	(0)	1
Increase/(Decrease) in other non-current financial assets	0	-
Increase/(Decrease) in trade receivables	(419)	(616)
Increase/(Decrease) in other current assets	(133)	(116)
Increase/(Decrease) in other current financial assets	41	22
Increase/(Decrease) in inventories	(65)	(354)
Increase/(Decrease) in trade payables	124	407
Increase/(Decrease) in other financial liabilities	77	127
Increase/(Decrease) in other current liabilities	58	(144)
Increase/(Decrease) in provisions	108	107
Cash flow from operations	513	168
Income taxes paid (net of refund received during the year)	(1)	-
Net cash flow generated/(used in) from operating activities	512	168
B. Cash flows from investing activities		
Purchase of property, plant and equipment, including intangible assets, capital work in progress and capital advances	(40)	(61)
Proceeds from fixed deposits	0	-
Proceeds from sale of property, plant and equipment	2	-
Interest received	4	2
Net cash flow used in investing activities	(34)	(59)
C. Cash flows from financing activities		
Proceeds from long-term borrowings	207	175
Repayment of long-term borrowings	(257)	(213)
Proceeds/repayment of short term borrowings (net)	(96)	107
Payment of principal portion of lease liability	(17)	(15)
Payment of interest portion of lease liability	(19)	(21)
Finance charges paid	(296)	(144)
Net cash flow generated/(used in) from financing activities	(478)	(111)
D. Net decrease in cash and cash equivalents (A+B+C)	(0)	(2)
E. Cash and cash equivalents at the beginning of the year	11	7
F. Cash and cash equivalents at the end of the year (D+E)	11	5
G. Cash and cash equivalents comprises of:		
i. Balances with scheduled banks - in current accounts	10	4
ii. Cash on hand	1	1
	11	5

*rounded off to zero

Note:

The above cash flow statement has been prepared under the 'indirect method' as set out in Ind AS 7, 'Statement of cash flows'.





Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results for the quarter ended 30th September 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
H.P. Cotton Textile Mills Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of H.P. Cotton Textile Mills Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have 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 applicable Indian Accounting Standards ('Ind AS') 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 the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. Kothary & Co.
Chartered Accountants
(Firm Registration No. 105335W)

Deepak O. Narsaria
Partner
Membership No. 121190
UDIN: 25121190BMLMAT9293
Place: Mumbai
Date: 10th November 2025



H.P. Cotton Textile Mills Limited

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Statement of standalone unaudited financial results for the quarter and six months ended 30 September 2025

Particulars	Quarter ended 30 September 2025	Quarter ended 30 June 2025	Quarter ended 30 September 2024	Six months ended 30 September 2025	Six months ended 30 September 2024	Year ended 31 March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income:						
I. Revenue from operations	3,445	3,591	3,374	7,036	5,905	12,813
II. Other income	70	41	26	111	58	136
III Total income (I + II)	3,515	3,632	3,400	7,147	5,963	12,949
Expenses:						
Cost of materials consumed	1,369	1,439	1,346	2,808	2,481	5,199
Changes in inventories of finished goods and work-in-progress	34	114	123	148	(127)	28
Employee benefits expense	834	816	726	1,650	1,367	2,969
Finance costs	165	176	168	341	314	672
Depreciation and amortisation expense	82	80	83	162	165	330
Power and fuel	465	434	361	899	706	1,550
Other expenses	458	421	414	879	853	1,820
Total expenses (IV)	3,407	3,480	3,221	6,887	5,759	12,568
V (Loss)/profit before tax (III - IV)	108	152	179	260	204	381
Tax expense:						
- Current tax	-	-	-	-	-	-
- Tax credit of earlier years	-	-	-	-	-	-
- Deferred tax (credit)/expense	29	67	96	96	74	123
Total tax expense	29	67	96	96	74	123
VII (Loss)/profit for the period/year (V - VI)	79	85	83	164	130	258
Other comprehensive income						
Items that will not be reclassified to profit or loss						
Re-measurement gain of defined benefit obligations	-	-	-	-	-	(10)
Income tax relating to these items that will not be reclassified to profit or loss	-	-	-	-	-	3
IX Total comprehensive (loss)/income for the period/year (comprising (loss)/profit and other comprehensive income for the period/year) (VII+ VIII)	79	85	83	164	130	251
X Paid-up equity share capital (face value per share Rs. 10)	392	392	392	392	392	392
XI Other equity				1,400	1,117	1,236
XII Earning/Loss per share (face value of Rs. 10 each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
(a) Basic (Rs.)	1.99	2.17	2.14	4.16	3.34	6.57
(b) Diluted (Rs.)	1.99	2.17	2.14	4.16	3.34	6.57

1. The Standalone unaudited financial results of H.P. Cotton Textile Mills Limited ("the Company") for the quarter ended 30 September 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10 November 2025. The statutory auditors have carried out a limited review of standalone unaudited financial results of the Company, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS-34'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

3. In accordance with Ind AS 108 Operating Segments, the Board of Directors being the chief operating decision maker of the Company has determined its only business segment viz Textile (spinning). Since the Company's business is from manufacturing and sale of textile (spinning), hence, no additional disclosures have been furnished.

4. The figures of the corresponding previous quarter/year have been regrouped/reclassified wherever considered necessary to correspond to current period classification/grouping/disclosures.

For H.P. Cotton Textile Mills Limited


RaghavKumar Agarwal
Whole-Time Director, CEO & CFO
DIN: 02836610



Place : New Delhi
Date : 10 November 2025

Statement of standalone unaudited assets and liabilities as at 30 September 2025

(₹ in lacs except as stated otherwise)

Particulars	As at 30 September 2025	As at 31 March 2025
	(Unaudited)	(Audited)
I ASSETS		
Non-current assets		
(a) Property, plant and equipment	3,127	3,245
(b) Capital work-in-progress*	22	-
(c) Right-of-use assets	348	375
(d) Intangible assets	13	14
(e) Financial assets		
(i) Investments	11	11
(ii) Other financial assets	150	150
(f) Deferred tax assets (net)	210	307
(g) Non current tax assets (net)	3	2
(h) Other non-current assets	9	8
	3,893	4,112
Current assets		
(a) Inventories	3,102	3,037
(b) Financial assets		
(i) Trade receivables	1,547	1,095
(ii) Cash and cash equivalents	4	4
(iii) Bank balance other than (iii) above	130	126
(iv) Other financial assets	26	67
(c) Other current assets	1,005	872
	5,814	5,201
Total assets	9,707	9,313
II EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	392	392
(b) Other equity	1,400	1,236
	1,792	1,628
LIABILITIES		
Non current liabilities		
(a) Financial liabilities		
(i) Borrowings	755	888
(ii) Lease liability	364	387
(b) Provisions	446	337
	1,565	1,612
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,720	2,707
(ii) Lease liability	41	34
(iii) Trade payables		
i) total outstanding dues of micro enterprises and small enterprises	453	321
ii) total outstanding dues of creditor other than micro enterprises and small enterprises	2,108	2,117
(iv) Other financial liabilities	348	271
(b) Other current liabilities	434	376
(c) Provisions	246	247
	6,350	6,073
Total equity and liabilities	9,707	9,313

*Rounded off to zero



Statement of standalone unaudited cash flow for the six months ended 30 September 2025

(₹ in lacs except as stated otherwise)

Particulars	Six months ended 30 September 2025	Six months ended 30 September 2024
	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Net (loss)/profit before tax	260	204
Adjustments for:		
Depreciation and amortisation expense	162	165
Amount written off	1	53
Profit on sale of property, plant and equipment	-	(1)
Unrealised foreign exchange fluctuation	(34)	5
Interest income classified as investing cash flow	(8)	(6)
Interest expense	341	314
Changes in fair value of financial assets at fair value through profit and loss*	(0)	-
Operating (loss)/profit before working capital changes	722	734
Movements in working capital :		
(Increase)/decrease in other non-current assets*	(0)	1
Increase in other non-current financial assets	0	-
Decrease/(increase) in trade receivables	(419)	(616)
Decrease in other current assets	(133)	(116)
Decrease/(increase) in other current financial assets	41	22
Decrease/(increase) in inventories	(65)	(354)
(Decrease)/increase in trade payables	124	407
Decrease in other financial liabilities	77	128
Increase/(decrease) in other current liabilities	58	(145)
(Decrease)/increase in provisions	108	107
Cash generated from operations	513	168
Income taxes paid (net of refund received during the year)	(1)	-
Net cash flow generated from operating activities	512	168
B. Cash flows from investing activities		
Purchase of property, plant and equipment, including intangible assets, capital work in progress and capital advances	(40)	(61)
Proceeds from fixed deposits*	0	-
Proceeds from sale of property, plant and equipment	2	-
Interest received	4	2
Net cash flow used in investing activities	(34)	(59)
C. Cash flows from financing activities		
Proceeds from long-term borrowings	207	175
Repayment of long-term borrowings	(257)	(213)
Proceeds/repayment of short term borrowings (net)	(96)	107
Payment of principal portion of lease liability	(17)	(15)
Payment of interest portion of lease liability	(19)	(21)
Finance charges paid	(296)	(144)
Net cash flow generated/(used in) from financing activities	(478)	(111)
D. Net decrease in cash and cash equivalents (A+B+C)	(0)	(2)
E. Cash and cash equivalents at the beginning of the year	4	6
F. Cash and cash equivalents at the end of the year (D+E)	4	4
G. Cash and cash equivalents comprises of:		
i. Balances with scheduled banks - in current accounts	3	3
ii. Cash on hand	1	1
	4	4

*rounded off to zero

Note:

The above cash flow statement has been prepared under the 'indirect method' as set out in Ind AS 7, 'Statement of cash flows'.

