

11th November, 2025

To,
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400 023.

Security Code No. 517119

Sub: Outcome of Board meeting held on 11th Nov. 2025 - Financial Results for the quarter & half year ended on 30th September 2025

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 (SEBI Listing Regulations 2015), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday 11th November, 2025, inter-alia, has considered and approved the Un-audited financial Results (standalone and consolidated) of the Company for the quarter and half year ended 30th September, 2025, along with Limited review report issued by Statutory Auditors, for the quarter and half year ended on 30th September, 2025.

A copy of aforesaid financial results along with Limited Review Report* of Statutory Auditors is enclosed herewith for your record.

The said Financial results are also being uploaded on the Company's website at <https://www.pcstech.com/quarterly-financial-results.htm>

The Board Meeting commenced at 12: 45 p.m. (IST) and concluded at 1:59 p.m. (IST)

This is for information and record.

Thanking you

Yours faithfully,
For PCS Technology Limited

Sandeep Patel
Company Secretary & Compliance Officer

PCS TECHNOLOGY LIMITED

Registered Office: S. No. 1A, F-1, Irani Market Compound, Yerwada, Pune, Maharashtra, India, 411006.
Corporate Office: 8th Floor, Technocity Building, Plot X-5/3, Mahape, MIDC, Navi Mumbai, Maharashtra, India, 400710.
CIN: L74200MH1981PLC024279, Tel: 020-26681619,
Website: www.pcstech.com | Email: investorsgrievances@pcstech.com

**Independent Auditor's Review Report on the Unaudited Standalone Financial Results of
PCS Technology Limited for the first quarter ended as on September 30, 2025 pursuant to the
Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and
Disclosure Requirements) Regulations, 2015, as amended.**

To,
The Board of Directors
PCS TECHNOLOGY LIMITED,
Mumbai

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of PCS Technology Limited (the "Company") for the first quarter ended as on September 30, 2025 (the "Statement") attached 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. This statement which is the responsibility of Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on these statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 statements are free of material misstatement. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vinod K Mehta & Co.
Chartered Accountant



Asstt. Chartered Accountant

Divyesh Mehta
Partner
(ICAI Registration no. 111508W)
Membership Number: 044293

UDIN: 25044293BMLCN02615
Place: Mumbai
Date: 11/11/2025

**Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of
PCS Technology Limited for the first quarter ended as on September 30, 2025 pursuant to the
Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and
Disclosure Requirements) Regulations, 2015, as amended**

Review Report to
The Board of Directors
PCS TECHNOLOGY LIMITED,
Pune.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of PCS Technology Limited (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the first quarter ended as on September 30, 2025 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement 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 there under and other accounting principles generally accepted in India. The Statement has been approved by the Holding Company's Board of Directors. 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. 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 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the results of the following subsidiaries:
 - a) PCS Positioning Systems (India) Limited
 - b) PCS InfoTech Limited, India
 5. We did not review the interim financial results of the 2 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total revenue (incl. Other Income) of Rs.1.45 Lakhs, total net profit/(loss) after tax of Rs 1 Lakh for the quarter ended as on September 30, 2025. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax Rs.39.08 Lakhs and Total Comprehensive Income / loss of Rs. 38.41 Lakhs for the quarter ended as on September 30, 2025 as considered in the consolidated unaudited financial results.




These interim results have been reviewed by other auditor whose review reports have been furnished to us by the Management and our conclusion on the statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter and the reports of the other auditors and the financial results/financial information certified by the Management.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vinod K Mehta & Co.
Chartered Accountant



Divyesh Mehta
Partner
(ICAI Registration no. 111508W)
Membership Number: 044293



UDIN: 25044293BMLCW D2678
Place: Mumbai
Date: 11/11/2025

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEP 2025

PART I		Standalone						Consolidated						(Rs. in lakh)
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Financial Year Ended	Quarter Ended			Half Year Ended		Financial Year Ended	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from operations (net)	8.67	8.93	7.73	17.60	15.90	36.56	8.67	8.93	7.73	17.60	15.90	36.56	
II	Other Income	95.65	93.88	98.78	189.53	179.96	370.62	97.10	95.32	100.23	192.42	182.86	376.42	
III	Total Revenue (I+II)	104.32	102.81	106.51	207.13	195.86	407.18	105.77	104.25	107.96	210.02	198.76	412.98	
IV	Expenses													
(a)	Cost of material consumed	-	-	-	-	-	-	-	-	-	-	-	-	
(b)	Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-	
(d)	Employee benefits expense	23.48	23.82	27.24	47.30	46.81	93.24	23.48	23.82	27.24	47.30	46.81	93.24	
(e)	Finance costs	0.38	0.36	10.61	0.74	20.99	38.83	0.38	0.36	10.61	0.74	20.99	38.83	
(f)	Impairment / (Gain) on financial instruments and Exceptional Items (Refer Note No. 5)	-	-	(3.54)	-	(5.06)	(5.64)	-	-	(3.54)	-	(5.06)	(5.64)	
(g)	Depreciation and amortization expense	7.52	7.44	5.39	14.96	10.04	23.54	7.52	7.44	5.39	14.96	10.04	23.54	
(h)	Other expenses	18.86	18.74	21.60	37.60	36.65	74.28	18.86	18.86	21.71	37.84	36.88	74.98	
	Total Expenses	50.24	50.36	61.29	100.60	109.43	224.25	50.36	50.48	61.40	100.84	109.66	224.95	
V	Profit before exceptional items and tax (III-IV)	54.08	52.45	45.22	106.53	86.43	182.93	55.41	53.77	46.56	109.18	89.10	188.03	
VI	Exceptional items - income / (expense)	-	-	-	-	-	-	-	-	-	-	-	-	
V	Profit before tax (III-IV)	54.08	52.45	45.22	106.53	86.43	182.93	55.41	53.77	46.56	109.18	89.10	188.03	
VI	Tax expense													
(a)	Current tax	16.00	9.00	15.76	25.00	28.72	53.69	16.33	9.34	16.12	25.67	29.38	54.98	
(b)	Deferred tax	-	-	-	-	-	(1.80)	-	-	0.14	-	0.14	(1.66)	
(b)	Taxation pertaining to earlier year	-	-	-	-	-	-	-	-	-	-	-	-	
VII	Profit / (Loss) for the period from continuing operations (V-VI)	38.08	43.45	29.46	81.53	57.71	131.04	39.08	44.43	30.30	83.51	59.58	134.71	
VIII	Profit / (Loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	
IX	Tax expense of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	
X	Profit / (Loss) from discontinued operations (after tax) (VIII-IX)	-	-	-	-	-	-	-	-	-	-	-	-	
XI	Profit / (Loss) for the period (VII+X)	38.08	43.45	29.46	81.53	57.71	131.04	39.08	44.43	30.30	83.51	59.58	134.71	
XII	Other Comprehensive Income													
A	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	
B	(i) Items that will not be reclassified to profit or loss	(0.71)	(0.70)	0.55	(1.41)	1.11	(2.76)	(0.71)	(0.70)	0.55	(1.41)	1.11	(2.76)	
(ii)	Income tax relating to items that will not be reclassified to profit or loss	0.04	0.05	(0.14)	0.09	(0.28)	0.69	0.04	0.05	(0.14)	0.09	(0.28)	0.69	
XIII	Total Comprehensive Income for the period (XI+XII)	37.41	42.80	29.87	80.21	58.54	128.97	38.41	43.78	30.71	82.19	60.41	132.64	
	(Comprising Profit / (Loss) and Other Comprehensive Income for the period)													
XIV	Equity Share Capital (face value of Rs. 10/- each)	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	
XV	Earning per equity share (of Rs.10/- each) (not annualised*)													
(1)	Basic	0.18 *	0.21 *	0.14 *	0.39 *	0.28 *	0.63	0.19 *	0.21 *	0.14 *	0.40 *	0.28 *	0.64	
(2)	Diluted	0.18 *	0.21 *	0.14 *	0.39 *	0.28 *	0.63	0.19 *	0.21 *	0.14 *	0.40 *	0.28 *	0.64	

- Notes:
- The above unaudited financial results after being reviewed by the Audit committee were approved by the Board of Directors in their meeting held on 11th November 2025.
 - Based on the Management approach as defined under Ind-AS 108, Operating segments, the Company operates in one business segment i.e. ITes related Facility Management Segment, as such it is the only reportable business segment.
 - The Company adopted Indian Accounting Standards (Ind-AS) from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the IND-AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
 - The Financials Results (Standalone and Consolidated) have been prepared in accordance with principles of Indian Accounting Statndard (IndAS) as specified by ICAI & section 133 of The Companies Act 2013.
 - The Company, in the past has invested funds in Bonds. The Market value/Resale value of some of the bonds on Mark-to-Market basis have varied in earlier quarters/year. Accordingly the resultant gain/(loss) arrived on Mark-to-Market basis amounts to Rs. Nil for the current quarter & Rs. 5.64 Lakhs for the financial year ended 31st March 2025 being reversal of impairment loss has been accounted and classified under "Impairment Loss / (Gain) on financial instruments and Exceptional Items" in accordance with Ind AS 109.
 - The Statutory Auditors of the Company have carried out the Limited Review.
 - Figures of the previous periods have been regrouped/ rearranged wherever necessary to make them comparable with current period's classification.

For PCS Technology Limited

For PCS Technology Limited

A. K. Patni
Vice -Chairman
DIN: 00014194

Ashok Kumar Patni
Vice Chairman

Place: Mumbai
Date : 11/11/2025

EXTRACTS OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEP 2025.

(Rs. in lakhs)

S N	Particulars	Consolidated				
		Quarter ended			Half Year Ended	Financial Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations (including other income)	105.77	104.25	107.96	210.02	412.98
2	Net Profit / (Loss) for the period before tax	55.41	53.77	46.56	109.18	188.03
3	Net Profit / (Loss) for the period after tax	39.08	44.43	30.30	83.51	134.71
4	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	38.41	43.78	30.71	82.19	132.64
5	Equity Share Capital	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	NA	NA	NA	NA	NA
7	Basic & Diluted Earnings Per Share (of Rs.10/-each) (not annualised *) (before extraordinary items)	0.19 *	0.21 *	0.14 *	0.40 *	0.64

The Financial details on Standalone basis are as under

S N	Particulars	Standalone				
		Quarter ended			Half Year Ended	Financial Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations (including other income)	104.32	102.81	106.51	207.13	407.18
2	Profit before tax	54.08	52.45	45.22	106.53	182.93
3	Profit after tax	38.08	43.45	29.46	81.53	131.04

Notes:

- The above is an extract of the detailed financial results filed with the Stock Exchange for the Quarter and half year ended Sep. 2025 under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full Results alongwith with the Limited Review Report are available on the website of the Stock Exchange (i.e. www.bseindia.com) and are also posted on Company's website (i.e. <https://www.pcstech.com/quarterly-financial-results.htm>) and can also be accessed by scanning the QR code printed below.
- The above unaudited financial results upon recommendation of Audit Committee, were approved by the Board of Directors, in their meeting held on 11th November 2025.
- The Statutory Auditors of the Company have carried out the Limited Review.
- Figures of the previous periods have been regrouped/ rearranged wherever necessary to make them comparable with current period's classification.



Place: Mumbai
Date: 11.11.2025

For PCS Technology Limited

Sd/-

A. K. Patni

(Vice Chairman)

DIN:00014194

For PCS Technology Limited

Ashok Kumar Patni
Vice Chairman

STATEMENT OF ASSETS AND LIABILITIES

(Rs.in lakhs)

Particulars	Standalone		Consolidated	
	As at 30-Sep-2025	As at 31-Mar-2025	As at 30-Sep-2025	As at 31-Mar-2025
A ASSETS				
1 Non-Current Assets				
(a) Property, plant and equipment	864.32	879.28	864.32	879.28
(b) Financial assets				
(i) Investments	50.10	50.10	0.10	0.10
(c) Other assets	113.75	111.80	113.92	111.80
Total non-current assets	1,028.17	1,041.18	978.34	991.18
2 Current assets				
(a) Financial assets				
(i) Investments	279.52	281.31	279.52	281.31
(ii) Trade receivables	5.81	-	5.81	-
(iii) Cash and cash equivalents	3,270.33	3,173.03	3,385.87	3,286.37
(iv) Loans	-	-	-	-
(b) Current income tax assets (net)	-	1.29	-	1.44
(c) Other assets	50.50	50.88	51.66	51.78
Total current assets	3,606.16	3,506.50	3,722.86	3,620.89
TOTAL ASSETS	4,634.33	4,547.68	4,701.20	4,612.07
II. EQUITY AND LIABILITIES				
1 Equity				
(a) Share capital	2,095.07	2,095.07	2,095.07	2,095.07
(b) Other equity	2,473.61	2,393.41	2,538.66	2,456.47
Total Equity	4,568.68	4,488.47	4,633.72	4,551.54
2 Liabilities				
Non-current liabilities				
(a) Financial liabilities				
(i) Long-term borrowings (refer note 6)	-	-	-	-
(ii) Other financial liabilities	-	-	-	-
(b) Provisions	3.87	3.35	3.87	3.35
Total non- current liabilities	3.87	3.35	3.87	3.35
3 Current Liabilities				
(a) Financial liabilities				
(i) Trade and other payables	2.67	4.50	4.25	5.84
(b) Current income tax liabilities (net)	5.64	-	5.89	-
(c) Provisions	5.34	5.34	5.34	5.34
(d) Other liabilities	48.13	46.01	48.13	46.01
Total current liabilities	61.78	55.85	63.61	57.19
TOTAL EQUITY AND LIABILITIES	4,634.33	4,547.68	4,701.20	4,612.07

For PCS Technology Limited

Ashok Kumar Patni
Vice Chairman

CASH FLOW STATEMENT

(Rs.in lakhs)

Particulars	Year ended 30-Sep-25	Year ended 31-Mar-25
A. Cash flow from operating activities		
Net profit after tax	81.53	131.04
Adjustments for:		
Tax Provision	25.00	51.89
OCI	(1.32)	(2.07)
CSR Provision	-	-
CSR Paid	-	-
Depreciation	14.96	23.54
Finance cost	0.74	38.83
Gain / Loss / Impairment on investments and sundry balances	-	(5.64)
Fixed assets written off / Profit or Loss of Sale of Fixed Assets	-	(0.61)
Interest received	(123.21)	(254.67)
Operating profit before working capital changes	(2.30)	(17.68)
Decrease/ (increase) in trade and others receivables	(9.01)	(1.10)
Decrease/ (increase) in inventories	-	-
(Decrease)/ increase in trade and other payables	6.45	11.82
Cash generated from operations	(4.86)	(6.96)
Income tax paid (net of refunds)	(25.03)	(53.17)
Net cash flow from/ (used in) operating activities	(29.90)	(60.13)
B. Cash flow from investing activities		
Purchase of fixed assets	(0.00)	(60.17)
Purchase of non-current investments	1.79	3.58
Bank Fixed Deposits	-	-
Proceeds from sale of fixed assets	-	0.75
Interest received	126.15	252.59
Net cash from/ (used in) investing activities	127.94	196.75
C. Cash from financing activities		
Repayment of borrowings (net)	-	(397.50)
Finance cost	(0.74)	(30.89)
Net cash from/ (used in) financing activities	(0.74)	(428.39)
Net increase/ (decrease) in cash and cash equivalents	97.30	(291.77)
Cash and cash equivalents at beginning of the year	3,173.03	3,464.80
Cash and cash equivalents at end of the year	3,270.33	3,173.03
	-	-
Particulars	Year ended 30-Sep-25	Year ended 31-Mar-25
COMPONENTS OF CASH AND CASH EQUIVALENTS AS AT		
Cash on hand	0.12	0.24
Balance with banks	56.58	54.10
Cheques on hand	-	-
Fixed deposits with banks, having original maturity of three months or less	3,213.64	3,118.69
Cash and cash equivalents at the end of the year	3,270.33	3,173.03
RECONCILIATION STATEMENT OF CASH AND BANK BALANCE		
Particulars	Year ended 30-Sep-25	Year ended 31-Mar-25
Cash and cash equivalents at the end of the year as per above	56.70	54.34
Add: Balance with bank in dividend / unclaimed dividend accounts	-	-
Add: Fixed deposits with banks, having remaining maturity for less than twelve months	3,213.64	3,118.69
Add: Fixed deposits with banks (lien marked)	-	-
Less: Fixed deposit with banks, having remaining maturity for more than twelve months	-	-
Cash and bank balance as per balance sheet (refer note 13 and 14)	3,270.33	3,173.03



PCS TECHNOLOGY LIMITED
Consolidated Cash Flow Statement

(Rs. in Lakh)

Particulars	Half Year ended 30-Sep-25	Year ended 31-Mar-25
A. Cash flow from operating activities		
Net profit after tax and extra ordinary items	83.50	134.70
Adjustments for:		
Tax Provision	25.67	53.32
OCI	(1.32)	(2.07)
CSR Provision	-	-
CSR Paid	-	-
Depreciation	14.96	23.54
Finance cost	0.74	38.83
Gain / Loss / Impairment on investments and sundry balances	-	(5.64)
Fixed assets written off / Profit or Loss of Sale of Fixed Assets	-	(0.61)
Interest received	(126.10)	(260.46)
Operating profit before working capital changes	(2.54)	(18.39)
Decrease/ (increase) in trade and others receivables	(9.01)	(1.10)
Decrease/ (increase) in inventories	-	-
(Decrease)/ increase in trade and other payables	6.94	11.63
Cash generated from operations	(4.61)	(7.85)
Income tax paid (net of refunds)	(25.72)	(54.76)
Net cash flow from/ (used in) operating activities	(30.33)	(62.61)
B. Cash flow from investing activities		
Purchase of fixed assets	(0.75)	(60.17)
(Purchase)/ sale of non-current investments	1.79	3.58
Bank Fixed Deposits	-	-
Proceeds from sale of fixed assets	0.75	0.75
Interest received	128.78	258.39
Net cash from/ (used in) investing activities	130.57	202.55
C. Cash from financing activities		
Repayment of borrowings (net)	-	(397.50)
Finance cost	(0.74)	(30.89)
Net cash from/ (used in) financing activities	(0.74)	(428.39)
Net increase/ (decrease) in cash and cash equivalents	99.50	(288.45)
Cash and cash equivalents at beginning of the year	3,286.37	3,574.82
Cash and cash equivalents at end of the year	3,385.87	3,286.37

Particulars	Half Year ended 30-Sep-25	Year ended 31-Mar-25
COMPONENTS OF CASH AND CASH EQUIVALENTS AS AT		
Cash on hand	0.12	0.24
Balance with banks	87.12	82.44
Cheques on hand	-	-
Fixed deposits with banks, having original maturity of three months or less	3,298.64	3,203.69
Cash and cash equivalents at the end of the year	3,385.87	3,286.37

RECONCILIATION STATEMENT OF CASH AND BANK BALANCE

Particulars	Half Year ended 30-Sep-25	Year ended 31-Mar-25
Cash and cash equivalents at the end of the year as per above	87.24	82.68
Add: Balance with bank in dividend / unclaimed dividend accounts	-	-
Add: Fixed deposits with banks, having remaining maturity for less than twelve months	3,298.64	3,203.69
Add: Fixed deposits with banks (lien marked)	-	-
Less: Fixed deposit with banks, having remaining maturity for more than twelve months	-	-
Cash and bank balance as per balance sheet (refer note 13 and 14)	3,385.87	3,286.37

