



IST LIMITED

Dated: 13th November, 2025

To,
The Corporate Compliance & Listing Centre,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

(BSE Scrip Code: 508807)

Sub: Un-Audited Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors at its meeting held on Thursday, 13th November, 2025, inter alia, considered and approved the Un-Audited Financial Results along with the Limited Review Report of the Auditors for the quarter and half year ended 30th September, 2025.

The Copy of the above stated Financials results along with the Limited Review Report of the Auditor thereon is enclosed for your ready reference and record.

The Meeting of the Board of Directors of the Company commenced at 11:30 a.m. and concluded at 03:15 p.m.

Thanking you.

For IST Limited

Bhupinder Kumar
Company Secretary & Compliance Officer
M. No. A15871



CIN - L33301HR1976PLC008316

Head off. : A-23, New Office Complex, Defence Colony, New Delhi-110024 (India)

Phones : 24694291-92, 24617319 Fax : 011-24625694

Regd. Off. & Factory : Dharuhera Industrial Complex, Delhi-Jaipur Highway No. 8,

Village Kapriwas, Dharuhera, Distt. Rewari-123106 (Haryana)

Phones : 01274-267346-48, Fax : 01274-267444

E-mail : istgroup.ho@gmail.com Website : www.istindia.com

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of IST Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

Review Report

To the Board of Directors of **IST Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **IST Limited** ("the Company") for the quarter ended 30th September, 2025 and year to date results for the period from 1st April 2025 to 30th September 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement 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 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 applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: - New Delhi
Date: - 13th November 2025

For VSVG & CO.
Chartered Accountants
(Firm Regn. No.005100N)

CA. Vikas Kodesia
(Partner)
M. No. 403450

UDIN: 25403450BMJHYE1905



Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Consolidated Financial Results of IST Limited under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

Review Report

To the Board of Directors of **IST Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **IST Limited** (hereinafter referred to as the "Holding Company") and its subsidiary company (the Holding Company and its subsidiary company together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate for the quarter ended 30th September, 2025 and year to date results for the period from 1st April, 2025 to 30th September 2025 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 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. 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the results of the Holding Company and the following entities: -

S. No.	Name of the Entity	Relationship
1	Gurgaon Infospace Limited	Wholly Owned Subsidiary
2	IST Steel and Power Limited	Associate Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the interim financial statements/financial information/financial results of the one wholly owned subsidiary included in this statement, whose interim financial statements/financial information/financial results reflect total assets of Rs.1,38,366.90 Lakhs as at 30th September 2025, total income of Rs. 4,728.43 Lakhs and Rs.10,829.45 Lakhs, total net profit after tax of Rs. 3,443.96 Lakhs and Rs. 7,838.09 Lakhs and total comprehensive income of Rs.1,688.50 Lakhs and Rs. 11,080.77 Lakhs for the quarter ended 30th September 2025 and for the period from 1st April 2025 to 30th September 2025, respectively, and net cash flows of Rs. (-) 9.11 Lakhs for six months ended 30th September 2025 as considered in the consolidated unaudited financial results. These interim financial statements/financial information/financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the wholly owned subsidiary company is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

7. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 34.62 Lakhs and Rs. 33.46 Lakhs and total comprehensive income/(loss) of Rs. 85.60 Lakhs and Rs. 272.15 Lakhs for the quarter ended 30th September 2025 and for the period from 1st April 2025 to 30th September 2025 respectively, as considered in the consolidated unaudited financial results, in respect of one associate company, which have not been reviewed/audited. These interim financial statement/financial information/financial result are unaudited and have been furnished to us by the management of the Holding Company and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of associate company, is based solely on such unaudited financial statements/financial information/financial results. According to the information and explanations given to us by the management, these interim financial statement/financial information/financial result are not material to the Group.

Our conclusion on the statement is not modified in respect of the above matter.

For VSVG & CO.
Chartered Accountants
(Firm Regn. No.005100N)



CA. Vikas Kodesia
(Partner)

M. No. 403450

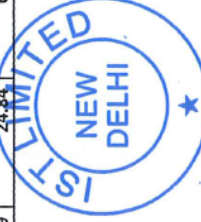
UDIN: 25403450BMJHYF2942

Place: - New Delhi

Date: - 13th November 2025

Statement of Standalone and Consolidated Financial Results for the Quarter and six month ended 30 September, 2025

Statement of Standalone and Consolidated Financial Results (Amount in INR Lakhs, Except EPS)																
S. No.	Particulars	Standalone						Consolidated						Year ended 31.03.2025 (Audited)		
		Quarter ended		Six month ended		Year ended	Quarter ended		Six month ended		Year ended					
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)				
1	Income															
	i) Revenue from operations	635.28	775.11	860.26	1,410.39	1,411.37	2,549.01	2,868.90	2,939.33	3,067.96	5,808.23	5,945.98	11,503.14			
	ii) Other income	(586.71)	3,301.35	1,233.02	2,714.64	2,265.93	3,728.22	1,908.10	7,238.14	3,926.00	9,146.24	8,889.77	10,748.66			
	Total income	48.57	4,076.46	2,093.28	4,125.03	3,677.30	6,277.23	4,777.00	10,177.47	6,993.96	14,954.47	14,835.75	22,251.80			
2	Expenses															
	i) Cost of material consumed	207.63	126.19	216.76	333.82	429.38	695.82	207.63	126.19	216.76	333.82	429.38	695.82			
	ii) Change in inventories of finished goods and work in progress	(32.15)	43.41	18.81	11.26	(184.93)	(482.19)	(32.15)	43.41	18.81	11.26	(184.93)	(482.19)			
	iii) Employee benefits expenses	300.28	292.44	297.06	592.72	569.40	1,220.61	368.90	360.75	359.46	729.65	693.79	1,482.01			
	iv) Finance costs	10.59	10.95	12.65	21.54	22.68	69.10	76.78	72.57	80.98	149.35	333.07	631.30			
	v) Depreciation and amortization expense	73.16	70.32	78.68	143.48	141.53	284.04	142.38	134.07	142.05	276.45	268.06	538.18			
	vi) Other expenses	196.40	179.38	192.64	375.78	381.52	786.11	301.75	287.42	565.59	589.17	802.00	1,654.91			
	Total expenses	755.91	722.69	816.60	1,478.60	1,359.68	2,573.49	1,065.29	1,024.41	1,383.65	2,089.70	2,341.37	4,520.03			
	Profit/(Loss) before share of profit/(Loss) of associate, exceptional items and tax (1-2)	(707.34)	3,353.77	1,276.68	2,646.43	2,317.62	3,703.74	3,711.71	9,153.06	5,610.31	12,864.77	12,494.38	17,731.77			
3	Share of profit / (loss) of an associate	-	-	-	-	-	-	34.62	(1.16)	27.09	33.46	22.06	32.54			
4	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-			
5	Profit/(Loss) before tax (3+4+5)	(707.34)	3,353.77	1,276.68	2,646.43	2,317.62	3,703.74	3,746.33	9,151.90	5,637.40	12,898.23	12,516.44	17,764.31			
6	Tax expense															
	a) Current tax	- 62.00	109.00	147.13	171.00	238.00	338.00	957.00	929.00	887.13	1,886.80	2,048.00	2,648.00			
	b) Deferred tax	(153.46)	402.98	0.00	249.52	0.00	35.68	(73.37)	988.14	(0.00)	914.77	1.33	1,138.32			
	c) Earlier year tax adjustments (net)	0.01	0.00	(227.92)	0.01	(91.22)	(16.05)	0.01	0.00	38.29	0.01	480.97	(14.72)			
	Total tax expense	(91.45)	511.98	(80.79)	420.53	146.78	357.63	883.64	1,917.14	925.42	2,800.78	2,530.30	3,771.60			
7	Net profit/(loss) for the period/year after tax (6-7)	(615.89)	2,841.79	1,357.47	2,225.90	2,170.84	3,346.11	2,862.69	7,234.76	4,711.98	10,097.45	9,986.14	13,992.71			
8	Other comprehensive income															
	i) Items that will not be reclassified to profit and loss	(1.33)	(1.34)	(0.02)	(2.67)	(0.03)	(5.34)	(1,997.35)	6,064.30	1,454.25	4,066.95	2,460.58	2,441.93			
	ii) Income tax relating to above	0.33	0.34	0.01	0.67	0.01	1.34	291.87	(879.45)	(208.73)	(587.58)	(354.26)	(353.37)			
	Total other comprehensive income/(loss) (net of tax)	(1.00)	(1.00)	(0.01)	(2.00)	(0.02)	(4.00)	(1,705.48)	5,184.85	1,245.52	3,479.37	2,106.32	2,088.56			
9	Total comprehensive income/(loss) for period/year (8+9)	(616.89)	2,840.79	1,357.46	2,223.90	2,170.82	3,342.11	1,157.21	12,419.61	5,957.50	13,576.82	12,092.46	16,081.27			
10	Profit attributable to:															
	a) Owners of the parent	-	-	-	-	-	-	2,862.69	7,234.76	4,711.98	10,097.45	9,986.14	13,992.71			
11	Other comprehensive income/(loss) attributable to:															
	a) Owners of the parent	-	-	-	-	-	-	(1,705.48)	5,184.85	1,245.52	3,479.37	2,106.32	2,088.56			
12	Total comprehensive income attributable to:															
	a) Owners of the parent	-	-	-	-	-	-	1,157.21	12,419.61	5,957.50	13,576.82	12,092.46	16,081.27			
13	Paid up equity share capital (Face value of Rs.5 per share)	584.68	584.68	584.68	584.68	584.68	584.68	584.68	584.68	584.68	584.68	584.68	584.68	584.68		
14	Other equity	-	-	-	-	-	-	-	-	-	-	-	-	1,46,737.74		
15	Earning per share (EPS) (Face value of Rs.5 per share) (not annualized)															
	a) Basic (in Rs.)	(5.28)	24.36	11.64	19.08	18.61	28.69	24.84	62.02	40.40	86.57	85.61	119.96			
	b) Diluted (in Rs.)	(5.28)	24.36	11.64	19.08	18.61	28.69	24.84	62.02	40.40	86.57	85.61	119.96			



Signature

Consolidated Segment wise Revenue, Results, Assets and Liabilities for the Quarter and six month ended 30 September, 2025

S. No.	Particulars	(Amount in INR Lakhs)						
		Quarter ended			Six month ended		Year ended	
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)	
1	Segment Revenue							
	Manufacturing	635.28	775.11	860.26	1,410.39	1,411.37	2,549.01	
	SEZ Developer	2,233.62	2,164.22	2,207.70	4,397.84	4,534.61	8,954.13	
	Total	2,868.90	2,939.33	3,067.96	5,808.23	5,945.98	11,503.14	
	Less: Inter-Segment Revenue	-	-	-	-	-	-	
	Total Segment Revenue from Operations	2,868.90	2,939.33	3,067.96	5,808.23	5,945.98	11,503.14	
2	Segment Results							
	Profit/(Loss) before tax & finance cost:							
	Manufacturing	(696.75)	3,364.72	1,289.33	2,667.97	2,340.30	3,772.84	
	SEZ Developer	4,485.24	5,860.91	4,401.96	10,346.15	10,487.15	14,590.23	
	Total	3,788.49	9,225.63	5,691.29	13,014.12	12,827.45	18,363.07	
	Less: Finance Cost	76.78	72.57	80.98	149.35	333.07	631.30	
	Add: Share of profit / (loss) of an associate	34.62	(1.16)	27.09	33.46	22.06	32.54	
	Total Profit/(Loss) before tax	3,746.33	9,151.90	5,637.40	12,898.23	12,516.44	17,764.31	
3	Segment Assets							
	Manufacturing	33,639.05	34,280.86	29,778.89	33,639.05	29,778.89	30,742.69	
	SEZ Developer	1,38,366.90	1,36,450.88	1,23,793.04	1,38,366.90	1,23,793.04	1,25,345.18	
	Total Assets	1,72,005.95	1,70,731.74	1,53,571.93	1,72,005.95	1,53,571.93	1,56,087.87	
4	Segment Liabilities							
	Manufacturing	2,160.93	2,271.46	1,834.58	2,160.93	1,834.58	1,760.63	
	SEZ Developer	8,945.79	8,718.27	8,403.77	8,945.79	8,403.77	7,004.82	
	Total Liabilities	11,106.72	10,989.73	10,238.35	11,106.72	10,238.35	8,765.45	

Notes:

- The above unaudited standalone and consolidated financial results have been reviewed by the Audit Committee at their meeting held on 13 November, 2025 and thereafter approved by the Board of Directors at their meeting held on 13 November, 2025. These results are as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.
- These unaudited Standalone and Consolidated financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) as notified under section 133 of the Companies Act, 2013 and read with Rule 3 of Companies (Indian Accounting Standards) Rules 2015 as amended.
- In line with provisions of IND AS 108, "Operating Segments", the Group has two reportable segments on consolidated basis, namely manufacturing segment (manufacturing of high precision engineering components/ assemblies) and SEZ segment (SEZ Developer), however on standalone basis there is no separate reportable segment.
- Other income for the quarter ended 30.09.2025 is negative due to loss on fair value of investments measured at FVTPL.
- Figures of the previous quarter/year have been re-grouped/ re-arranged, wherever considered necessary.

By Order of the Board
For IST Limited



S.C. Jain

S.C. Jain
Executive Director
DIN-00092079

Place: New Delhi
Dated: 13 November, 2025



<p style="text-align: center;"> IST LIMITED CIN : L33301HR1976PLC008316 (An ISO-9001:2000, TS-16949:2002 & ISO-14001 Company) Regd. Office & Factory: Delhi Highway No.8, Kapriwas, Dharuhera, Rewari (Haryana) Statement of Assets & Liabilities (Standalone and Consolidated) as at 30 September, 2025 </p>				
(Amount in INR Lakhs)				
Particulars	Standalone		Consolidated	
	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
ASSETS				
A. Non-current assets				
a) Property, plant and equipment	732.39	708.39	1,314.33	1,225.24
b) Capital work in progress	48.33	43.40	48.33	43.40
c) Right-of-use assets	292.28	339.46	434.19	513.19
d) Investment property	5,113.16	5,160.46	25,730.02	25,819.70
e) Other intangible assets	0.94	1.09	0.94	1.09
f) Investments accounted for using the equity method	-	-	2,304.86	2,032.71
g) Financial assets				
i) Investments	16,472.35	15,705.28	1,19,169.34	1,05,527.74
ii) Trade receivables	-	-	1,201.33	1,235.56
iii) Other financial assets	419.10	65.86	440.25	86.19
h) Other non-current assets	71.50	68.18	2,502.89	2,491.03
Total non-current assets	23,150.05	22,092.12	1,53,146.48	1,38,975.86
B. Current assets				
a) Inventories	1,248.54	1,254.42	1,248.54	1,254.42
b) Financial assets				
i) Investments	7,032.63	5,547.20	7,032.63	5,547.20
ii) Trade receivables	633.25	509.90	887.48	741.48
iii) Cash and cash equivalents	103.88	163.63	701.09	769.95
iv) Loans	-	-	7,308.06	7,304.62
v) Other financial assets	46.08	24.49	124.03	31.44
c) Other current assets	103.76	102.22	1,557.64	1,462.91
Total current assets	9,168.14	7,601.86	18,859.47	17,112.02
Total assets	32,318.19	29,693.98	1,72,005.95	1,56,087.87
EQUITY AND LIABILITIES				
A. Equity				
a) Equity share capital	584.68	584.68	584.68	584.68
b) Other equity	29,572.57	27,348.67	1,60,314.54	1,46,737.74
Total equity	30,157.25	27,933.35	1,60,899.22	1,47,322.42
B. Liabilities				
1. Non-current liabilities				
a) Financial liabilities				
i) Lease liabilities	222.40	270.49	338.04	427.89
ii) Other financial liabilities	177.22	148.94	2,450.43	2,357.69
b) Provisions	145.88	113.46	361.46	225.04
c) Deferred tax liabilities (net)	831.00	582.15	3,420.52	1,953.80
d) Other non-current liabilities	58.79	63.69	1,521.64	1,433.74
Total non-current liabilities	1,435.29	1,178.73	8,092.09	6,398.16
2. Current liabilities				
a) Financial liabilities				
i) Borrowings	-	-	-	0.07
ii) Lease liabilities	94.30	90.48	175.19	168.31
iii) Trade payables				
- Total outstanding dues of micro enterprises and small enterprises	99.01	48.41	99.01	48.41
- Total outstanding dues of creditors other than micro enterprises and small enterprises	23.92	23.99	23.92	23.99
iv) Other financial liabilities	158.97	134.06	1,514.02	1,375.46
b) Other current liabilities	75.07	50.85	330.10	300.41
c) Provisions	224.83	213.73	270.87	254.77
d) Income tax liabilities (net)	49.55	20.38	601.53	195.87
Total current liabilities	725.65	581.90	3,014.64	2,367.30
Total equity and liabilities	32,318.19	29,693.98	1,72,005.95	1,56,087.87



IST Limited

Statement of Cash Flow (Standalone and Consolidated) for the half year ended 30 September, 2025

(Amount in INR Lakhs)

Particulars	Standalone		Consolidated	
	For the half year ended 30.09.2025 (Unaudited)	For the period ended 30.09.2024 (Unaudited)	For the half year ended 30.09.2025 (Unaudited)	For the period ended 30.09.2024 (Unaudited)
A Cash flows from operating activities				
Profit before tax	2,646.43	2,317.62	12,864.77	12,494.38
Adjustments for:				
Depreciation and amortisation expense	143.48	141.63	276.45	268.06
Finance costs	21.54	22.68	149.35	332.63
Interest income	(188.20)	(186.26)	(1,170.60)	(1,362.89)
Rental income	(325.59)	(322.31)	(325.59)	(322.31)
Rental expense on account of discounting of security deposits	2.36	2.36	2.36	2.36
(Gain)/Loss on fair value of investments measured at FVTPL	(1,855.76)	(1,309.99)	(5,524.24)	(3,913.86)
(Profit)/ Loss on disposal of property, plant and equipment (net)	(8.92)	(9.83)	(8.92)	(9.83)
(Profit)/Loss on sale of investment (net)	(105.78)	(160.22)	(914.64)	(2,280.04)
Dividend income	(128.36)	(187.09)	(957.75)	(788.05)
Amount receivable written off/(Amount payable written back) (net)	-	-	-	0.34
Discount & liquidated damages charges	-	4.12	-	4.12
Operating profit before working capital changes	201.20	312.71	4,391.19	4,424.91
Movement in working capital changes				
(Increase)/Decrease in inventories	5.88	(195.40)	5.88	(195.40)
(Increase)/Decrease in trade receivables	(123.35)	(138.16)	(111.76)	(131.23)
(Increase)/Decrease in other non-current and current assets	(7.22)	(54.91)	(108.95)	(386.70)
(Increase)/Decrease in other financial assets (current and non current)	(373.00)	1.72	(444.00)	(1,156.94)
Increase/(Decrease) in trade payables	50.53	28.11	50.53	28.11
(Increase)/Decrease in loans	-	-	(3.44)	8.32
Increase/(Decrease) in provisions (current and non current)	40.85	15.33	150.04	16.50
Increase/(Decrease) in financial liabilities (current and non current)	46.18	40.86	104.71	1,238.24
Increase/(Decrease) in other liabilities (current and non current)	26.80	52.18	125.07	(177.94)
Cash generated from operations	(132.13)	62.44	4,159.27	3,667.87
Income tax refunded /(paid) (net)	(141.85)	(167.06)	(1,480.36)	(1,448.02)
Net cash generated from operating activities	(273.98)	(104.62)	2,678.91	2,219.85
B Cash flows from investing activities				
Purchase of property, plant and equipment, capital work in progress (including capital advances)	(81.65)	(166.07)	(205.95)	(168.99)
Proceeds from disposal of property, plant and equipment	12.80	13.64	12.80	13.64
Sale / (purchase) of investment property	-	-	-	(2,175.33)
Sale / (purchase) of investment (net)	(290.96)	(360.30)	(4,893.06)	(2,229.63)
Interest received	186.37	184.59	1,167.95	1,360.47
Rental income	318.11	314.33	318.11	314.33
Dividend income	128.36	187.09	957.75	788.05
Net cash generated from/(used in) investing activities	273.03	173.28	(2,642.40)	(2,097.46)
C Cash flows from financing activities				
Proceeds from/(Repayment of) short term borrowings	-	-	(0.07)	-
Payment of principal portion of lease liability	(44.27)	(43.16)	(82.54)	(74.42)
Interest paid on lease liabilities	(14.53)	(15.64)	(22.76)	(26.98)
Net cash flow from/(used in) financing activities	(58.80)	(58.80)	(105.37)	(101.40)
D Net (decrease)/increase in cash and cash equivalents (A+B+C)	(59.75)	9.86	(68.86)	20.99
E Cash and cash equivalents at the beginning of the year	163.63	65.54	769.95	644.69
F Cash and cash equivalents at the end of the year	103.88	75.40	701.09	665.68

