







G. M. KAPADIA & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

1007, RAHEJA CHAMBERS, 213, NARIMAN POINT, MUMBAI-400 021. INDIA

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Independent Auditor's Review Report on unaudited standalone financial results for the quarter and half year ended on September 30, 2021 of Orbit Exports Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Orbit Exports Limited,
Mumbai.

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **Orbit Exports Limited** ("the Company") for the quarter and half year ended September 30, 2021, being submitted by the Company 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 Company's Management and approved by the 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 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.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information



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required to be disclosed in terms of Regulation 33 of the Listing Regulations, including
the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Mumbai
Date: October 25, 2021

For G. M. Kapadia & Co.
Chartered Accountants
Firm Registration No. 104767W

Atul Shah
Partner

Membership No. 039569
UDIN : 21039569AAAAPL4424

ORBIT EXPORTS LIMITED

CIN NO: L40300MH1983PLC030872

Regd. Office - 122, Mistry Bhavan, 2nd Floor, Dinshaw Wacha Road, Churchgate, Mumbai- 400020

Telephone: 66255262; Fax: 23756599 Email: investors@orbitexports.com

Website: www.orbitexports.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sept 30, 2021	June 30, 2021	Sept 30, 2020	Sept 30, 2021	Sept 30, 2020	Mar 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from Operations	2,686.14	1,932.22	1,717.94	4,618.36	2,493.83	6,290.18
(b)	Other Operating Income	32.96	29.69	64.27	62.65	88.12	161.70
2	Other Income	118.46	83.19	94.83	201.65	273.20	462.76
3	Total Income	2,837.56	2,045.10	1,877.04	4,882.66	2,855.15	6,914.64
4	Expenses :						
(a)	Cost of materials consumed	977.86	1,030.14	521.99	2,008.00	828.17	2,223.42
(b)	Changes in inventories of finished goods, stock-in-trade and work-in-progress	44.03	(318.99)	188.21	(274.96)	202.49	266.94
(c)	Employee benefits expense	477.34	455.48	312.21	932.82	566.80	1,340.27
(d)	Finance costs	24.75	26.40	52.74	51.15	77.26	129.76
(e)	Depreciation and amortisation expense	257.97	254.16	275.34	512.13	555.97	1,096.37
(f)	Other expenses	502.12	388.65	363.70	890.77	647.52	1,622.33
	Total Expenses	2,284.07	1,835.84	1,714.19	4,119.91	2,878.21	6,679.09
5	Profit/(loss) before exceptional items and Tax	553.49	209.26	162.85	762.75	(23.06)	235.55
6	Exceptional items	-	-	-	-	-	178.73
7	Profit / (loss) before tax	553.49	209.26	162.85	762.75	(23.06)	56.82
8	Tax expenses						
(a)	Current Tax	79.31	75.13	22.26	154.44	22.26	37.88
(b)	Tax adjustments for earlier years	-	-	-	-	-	(11.49)
(c)	Deferred Tax	72.09	(37.86)	15.19	34.23	(31.47)	(63.14)
9	Net Profit / (Loss) for the period after tax	402.09	171.99	125.40	574.08	(13.85)	93.57
10	Other Comprehensive Income/(Loss)						
(a)	Items that will not be re-classified to profit/(loss)						
(i)	Re-measurement of the defined benefit plan	(8.44)	(4.95)	(6.91)	(13.39)	(14.57)	38.91
	Tax impact of above items	2.12	1.25	1.74	3.37	3.67	(9.79)
	Total Other Comprehensive Income for the period	(6.32)	(3.70)	(5.17)	(10.02)	(10.90)	29.12
11	Total Comprehensive Income for the period	395.77	168.29	120.23	564.06	(24.75)	122.69
12	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	2,738.31	2,738.31	2,738.31	2,738.31	2,738.31	2,738.31
13	Other Equity	-	-	-	-	-	13,971.43
14	Earning Per Share - (Basic, diluted and not annualised) (₹)*	1.47	0.63	0.46	2.10	(0.05)	0.34

* EPS is not annualised for the Quarter ended September 30, 2021, Quarter ended June 30, 2021, Quarter ended September 30, 2020, Half year ended September 30, 2021 and Half year ended September 30, 2020

Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 25, 2021. The Statutory Auditors have carried out the limited review of the results.
- The above financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- The Company has assessed all the parameters associated with risk due to Covid 19 and has reached a conclusion that Covid 19 and business changes thereafter will have no material impact on the assumption of going concern principle.
- In accordance with Ind AS 108 on 'Operating Segments', segment information has been given in the consolidated financial results of the Company, and therefore, no separate disclosure on segment information is given in these standalone financial result.
- Figures of the previous periods have been regrouped/reclassified to conform the figures of current period.



For Orbit Exports Limited

Pankaj Seth
Chairman & Managing Director
DIN: 00027554

Place : Mumbai

Date : October 25, 2021

**SIGNED FOR IDENTIFICATION
BY**

**G. M. KAPADIA & CO.
MUMBAI.**

Orbit Exports Limited
Unaudited Statement of Standalone Assets and Liabilities as at September 30, 2021

Particulars	₹ in Lakhs	
	Unaudited as at September 30, 2021	Audited as at March 31, 2021
ASSETS		
1. Non-current Assets		
a. Property, Plant and Equipment	14,495.58	8,710.08
b. Right of Use Assets	591.71	662.62
c. Capital work-in-progress	36.29	3,144.72
d. Other Intangible assets	29.11	42.18
e. Financial Assets		
i) Investments	836.12	836.12
ii) Other financial assets	183.20	149.61
f. Non Current tax assets (net)	33.43	27.97
g. Other non-current assets	199.18	841.91
Total Non-current Assets	16,404.62	14,415.21
2. Current Assets		
a. Inventories	2,339.27	1,885.30
b. Financial Assets		
i) Trade receivables	2,058.08	1,797.23
ii) Cash and cash equivalents	1,122.80	286.23
iii) Bank balances other than (ii) above	219.57	965.95
iv) Loans	4.85	4.47
v) Other financial assets	1,634.18	1,078.98
c. Current tax assets (net)	49.87	40.51
d. Other current assets	1,438.80	1,157.84
Total Current Assets	8,867.42	7,216.51
TOTAL ASSETS	25,272.04	21,631.72
EQUITY AND LIABILITIES		
1. Equity		
a. Equity Share capital	2,738.31	2,738.31
b. Other Equity	14,535.50	13,971.43
Total Equity	17,273.81	16,709.74
2. Non-current Liabilities		
a. Financial Liabilities		
i) Borrowings	2,273.13	656.75
ii) Lease Liabilities	390.25	522.42
iii) Other financial liabilities	9.00	9.00
b. Deferred tax liabilities (net)	1,122.68	1,091.82
c. Other non-current liabilities	383.51	416.66
d. Provisions	171.25	148.92
Total Non-current Liabilities	4,349.82	2,845.57
3. Current Liabilities		
a. Financial Liabilities		
i) Borrowings	1,974.97	779.93
ii) Lease Liabilities	218.08	145.89
iii) Trade payables		
Total outstanding dues of Micro Enterprises and Small Enterprises	68.30	49.13
Total outstanding dues of creditors other than Micro and Small Enterprises	260.63	163.86
iv) Other financial liabilities	647.62	448.39
b. Other current liabilities	235.59	408.13
c. Provisions	170.74	57.73
d. Current Tax Liabilities (net)	72.48	23.35
Total Current Liabilities	3,648.41	2,076.41
Total Equity and Liabilities	25,272.04	21,631.72

Place : Mumbai
Date : October 25, 2021



For Orbit Exports Limited

Pankaj Sethi
Chairman & Managing Director
DIN: 00027554

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G. M. KAPADIA & CO.
MUMBAI.

Orbit Exports Limited

Unaudited Standalone Statement of Cash Flow for the Period Ended September 30, 2021

₹ in Lakhs

Particulars	Period Ended,	
	September 30, 2021	September 30, 2020
	Unaudited	Unaudited
Cash flow from operating activities		
Profit/(loss) before tax	762.75	(23.06)
Non-cash Adjustment to Profit Before Tax:		
Depreciation and amortisation expense	512.13	555.97
Interest expenses	51.15	77.26
Bad Debts written off	10.21	5.54
Amortisation of deferred revenue	(33.15)	(33.15)
Unrealised foreign exchange loss/(gain)	(80.33)	(104.64)
Mark-to-market (gain)/loss on derivative financial instruments	(29.30)	(32.16)
Provision for gratuity, leave encashment and bonus	39.57	39.03
Interest income	(61.78)	(69.81)
Allowances for bad and doubtful debts	50.68	19.82
Interest income on financial asset at amortised cost	(4.40)	(1.18)
Operating Profit before Change in operating assets and liabilities	1,217.53	433.62
Change in operating assets and liabilities :		
(Increase)/Decrease in trade receivables	(233.54)	463.94
(Increase)/Decrease in inventories	(453.97)	368.51
(Increase)/Decrease in other financial assets	21.26	7.85
(Increase)/Decrease in other current/non-current assets	(260.55)	849.75
Increase/(Decrease) in trade payables	108.06	(214.67)
Increase/(Decrease) in provisions	82.42	7.63
Increase/(Decrease) in other current/non-current liabilities	(172.54)	(243.16)
Increase/(Decrease) in current financial liabilities	307.64	(159.94)
Increase/(Decrease) in non-current financial liabilities	-	(150.00)
Cash generated from operations	616.31	1,363.52
Direct taxes paid (net of refunds)	(120.13)	(8.48)
Net cash flow from/(used in) operating activities (A)	496.18	1,355.04
Cash flow from investing activities		
Payments for acquisition of property, plant and equipment	(2,456.72)	(2,357.91)
Repayments / (Disbursements) of loans given	(0.38)	5.14
Withdrawal from Escrow Account for Capital Investment	-	1,451.74
Interest Received	14.61	32.44
Redemption of fixed deposit	771.79	-
Investments made in fixed deposit	(59.00)	-
Investments made in Corporate deposit	(500.00)	50.25
Net cash flow from/(used in) investing activities (B)	(2,229.70)	(818.34)
Cash flows from financing activities		
Proceeds from/(Repayments) of current borrowings	1,195.04	(398.70)
Proceeds from/(Repayments) of non-current borrowings	1,507.97	(88.44)
Repayment of Lease liabilities	(84.16)	(119.19)
Dividend deposited with IPF	2.39	-
Interest and finance charges	(51.15)	(79.94)
Net cash flow from/(used in) in financing activities (C)	2,570.09	(686.27)
Net increase/(decrease) in cash and cash equivalents (A+B+ C)	836.57	(149.57)
Cash and cash equivalents at the beginning of the year	286.23	478.56
Cash and cash equivalents at the end of the year	1,122.80	328.99

Note :

Above statement has been prepared by using Indirect method as per Ind AS - 7 on Statement of Cash flows

Place : Mumbai
Date : October 25, 2021



For Orbit Exports Limited

Pankaj Seth
Pankaj Seth
Chairman & Managing Director
DIN: 00027554

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BY *G. M. Kapadia*
G. M. KAPADIA & CO.
MUMBAI.

5. The Statement includes the unaudited standalone financial results of the following entities:

S. No.	Name of the Entities
	Subsidiary
1	Orbit Inc
	Associate
1	Rainbow Line Trading L.L.C.

6. Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above, and based on consideration of the review report of other auditor referred to in paragraph 8 below, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. The consolidated unaudited financial results includes the financial result of one foreign subsidiary which has not been reviewed by their auditor and by us, whose unaudited financial results reflects total assets of ₹. 1260.64 lakhs as at September 30, 2021 and total revenues of ₹. 299.74 lakhs and ₹.508.17 lakhs, total net profit/(loss) after tax of ₹. 1.68 lakhs and ₹. 4.42 lakhs, total comprehensive profit of Rs.1.68 lakhs and ₹. 4.42 lakhs, for the quarter ended September 30, 2021 and for the period from April 1, 2021 to September 30, 2021, respectively and cash inflows (net) of ₹. 11.51 lakhs for the period from April 1, 2021 to September 30, 2021, as considered in the Statement.
8. The consolidated unaudited financial results also includes the Group's share of net profit after tax of ₹. 45.94 lakhs and ₹.93.46 lakhs and total comprehensive profit of ₹.45.94 lakhs and ₹.93.46 lakhs for the quarter ended September 30, 2021 and for the period from April 1, 2021 to September 30, 2021, as considered in the Statement, in respect of one foreign associate, based on its financial results which have been reviewed by its auditor and their report has been shared with us.

For G. M. Kapadia & Co.
Chartered Accountants
Firm Registration No. 104767W



Place: Mumbai
Date : October 25, 2021

Atul Shah
Partner

Membership No. 039569
UDIN: 21039569AAAAPM5851

ORBIT EXPORTS LIMITED
CIN NO: L40300MH1983PLC030872
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Telephone: 66256262; Fax: 22822031 Email: investors@orbitexports.com
Website: www.orbitexports.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

(₹ in Lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sept 30, 2021	June 30, 2021	Sept 30, 2020	Sept 30, 2021	Sept 30, 2020	Mar 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from Operations	2,815.02	1,987.80	1,796.62	4,802.82	2,656.03	6,682.67
(b)	Other Operating Income	32.96	29.69	64.27	62.65	88.12	161.70
2	Other Income	118.46	83.19	94.83	201.65	273.20	462.76
3	Total Income	2,966.44	2,100.68	1,955.72	5,067.12	3,027.35	7,307.13
4	Expenses :						
(a)	Cost of materials consumed	997.69	1,034.49	525.02	2,032.18	847.55	2,267.39
(b)	Changes in inventories of finished goods, stock-in-trade and work-in-progress	55.91	(335.68)	200.21	(279.77)	246.88	347.41
(c)	Employee benefits expense	512.68	484.29	344.44	996.97	621.77	1,451.07
(d)	Finance costs	24.75	26.40	52.74	51.15	77.26	129.76
(e)	Depreciation, amortisation and impairment expense	258.04	254.49	275.73	512.53	556.74	1,097.89
(f)	Other expenses	554.34	437.74	406.16	992.08	740.07	1,708.08
	Total Expenses	2,403.41	1,901.73	1,804.30	4,305.14	3,090.27	7,001.60
5	Profit/ (Loss) before share of profit of Associate, exceptional items and tax	563.03	198.95	151.42	761.98	(62.92)	305.53
6	Share of profit / (loss) of Associate	45.94	47.51	23.60	93.46	3.81	77.44
7	Profit/ (Loss) before exceptional items and tax	608.96	246.46	175.02	855.44	(59.11)	382.97
8	Exceptional items	-	-	-	-	-	178.73
9	Profit / (loss) before tax	608.96	246.46	175.02	855.44	(59.11)	204.24
10	Tax expenses						
(a)	Current Tax	82.02	76.30	22.26	158.32	22.26	40.40
(b)	Tax adjustments for earlier years	-	-	-	-	-	(11.49)
(c)	Deferred Tax	72.08	(37.85)	15.19	34.23	(31.47)	(63.14)
11	Net Profit / (Loss) for the period after tax	454.86	208.01	137.57	662.89	(49.90)	238.47
12	Other Comprehensive Income						
(a)	Items that will not be re-classified to profit/(loss) :						
(i)	Re-measurement of the defined benefit plan	(8.44)	(4.95)	(6.37)	(13.39)	(14.57)	38.91
(ii)	Tax impact of above items	2.12	1.25	1.74	3.37	3.67	(9.79)
(b)	Items that will be re-classified to profit/(loss) :						
	Exchange difference in translating the financial statements						

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Notes :

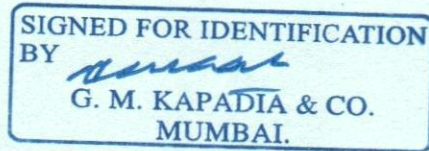
- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 25, 2021. The Statutory Auditors have carried out the limited review of the results
- 2 The above financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended)
- 3 The Group has assessed all the parameters associated with risk due to Covid 19 and has reached a conclusion that Covid 19 and business changes thereafter will have no material impact on the assumption of going concern principle.
- 4 The Group has two segments Manufacturing of Textile and Renewable Power Energy. The gross operating income and profit from the Renewable Power Energy segment is below the norms prescribed in Ind AS 108, "Operating Segments". Hence separate disclosure have not been made.
- 5 Figures of the previous periods have been regrouped/reclassified to conform the figures of current period.

Place : Mumbai
Date : October 25, 2021



For Orbit Exports Limited

Pankaj Seth
Pankaj Seth
Chairman & Managing Director
DIN: 00027554



Orbit Exports Limited
Unaudited Statement of Consolidated Assets and Liabilities as at September 30, 2021

₹ in Lakhs

Particulars	Unaudited as at Sept 30, 2021	Audited as at March 31, 2021
ASSETS		
Non-current Assets		
a. Property, Plant and Equipment	14,495.87	8,710.57
b. Right of Use Assets	591.71	662.62
c. Capital work-in-progress	36.29	3,144.72
d. Other Intangible assets	29.11	42.18
e. Financial Assets		
i) Investments	1,128.21	1,034.76
ii) Other financial assets	197.61	163.87
f. Non Current tax assets (net)	33.43	27.97
g. Other non-current assets	199.18	841.91
Total Non-current Assets	16,711.41	14,628.60
Current Assets		
a. Inventories	3,162.46	2,703.67
b. Financial Assets		
i) Trade receivables	1,976.22	1,737.46
ii) Cash and cash equivalents	1,140.88	292.73
iii) Bank balances other than (ii) above	219.57	965.95
iv) Loans	4.85	4.47
v) Other financial assets	1,634.18	1,078.98
c. Current tax assets (net)	49.87	40.51
d. Other current assets	1,444.17	1,163.15
Total Current Assets	9,632.20	7,986.92
TOTAL ASSETS	26,343.61	22,615.52
EQUITY AND LIABILITIES		
Equity		
a. Equity Share capital	2,738.31	2,738.31
b. Other Equity	15,592.81	14,947.96
Total Equity	18,331.12	17,686.27
Liabilities		
Non-current Liabilities		
a. Financial Liabilities		
i) Borrowings	2,273.13	656.75
ii) Lease Liabilities	390.25	522.42
iii) Other financial liabilities	9.00	9.00
b. Deferred tax liabilities (net)	1,122.91	1,092.06
c. Other non-current liabilities	383.51	416.66
d. Provisions	171.25	148.92
Total Non-current Liabilities	4,350.05	2,845.81
Current Liabilities		
a. Financial Liabilities		
i) Borrowings	1,974.97	779.93
ii) Lease Liabilities	218.08	145.89
iii) Trade payables		
Total outstanding dues of Micro Enterprises and Small Enterprises	68.30	49.13
Total outstanding dues of creditors other than Micro and Small Enterprises	264.38	165.93
iv) Other financial liabilities	647.62	449.10
b. Other current liabilities	243.09	408.13
c. Provisions	171.02	61.22
d. Current Tax Liabilities (net)	74.98	24.11
Total Current Liabilities	3,662.44	2,083.44
Total Equity and Liabilities	26,343.61	22,615.52



For Orbit Exports Limited

Pankaj Seth
Chairman

Place : Mumbai



Orbit Exports Limited
Unaudited Consolidated Statement of Cash Flow for the Period Ended September 30, 2021

₹ in Lakhs

Particulars	Period Ended	
	September 30, 2021	September 30, 2020
	Unaudited	Unaudited
Cash flow from operating activities		
Profit / (loss) before tax	855.44	(59.11)
Non-cash Adjustment to Profit Before Tax:		
Depreciation and amortisation expense	512.53	556.74
Share of (Profit) / Loss of Associate	(93.46)	(3.81)
Interest expenses	51.15	77.26
Bad Debts written off	10.21	5.54
Amortisation of deferred revenue	(33.15)	(33.15)
Unrealised foreign exchange loss / (gain)	(88.35)	(98.34)
Mark-to-market (gain)/loss on derivative financial instruments	(29.30)	(32.16)
Provision for gratuity, leave encashment and bonus	39.57	38.12
Interest income	(61.78)	(69.81)
Allowances for bad and doubtful debts	50.68	19.82
Interest income on financial asset at amortised cost	(4.40)	(1.18)
Operating Profit before Change in operating assets and liabilities	1,209.14	399.90
Change in operating assets and liabilities :		
(Increase)/Decrease in trade receivables	(211.45)	478.52
(Increase)/Decrease in inventories	(458.80)	412.91
(Increase)/Decrease in other financial assets	23.65	7.85
(Increase)/Decrease in other current/non-current assets	(258.21)	850.13
Increase/(Decrease) in trade payables	109.73	(221.34)
Increase/(Decrease) in provisions	79.21	4.57
Increase/(Decrease) in other current/non-current liabilities	(165.04)	(243.07)
Increase/(Decrease) in current financial liabilities	306.94	(159.93)
Increase/(Decrease) in non-current financial liabilities	-	(150.00)
Cash generated from operations	635.17	1,379.54
Direct taxes paid (net of refunds)	(122.27)	(15.83)
Net cash flow from/(used in) operating activities (A)	512.90	1,363.71
Cash flow from investing activities		
Payments for acquisition of property, plant and equipment	(2,456.93)	(2,357.91)
Repayments / (Disbursements) of loans given	(0.38)	5.44
Withdrawal from Escrow Account for Capital Investment	-	1,451.74
Interest Received	14.61	32.44
Investments made in fixed deposits	(59.00)	50.25
Redemption of Fixed Deposit	771.64	-
Investments made in Corporate deposit	(500.00)	-
Net cash flow from/(used in) investing activities (B)	(2,230.06)	(818.04)
Cash flows from financing activities		
Proceeds from/(Repayments) of current borrowings	1,195.04	(398.70)
Proceeds from/(Repayments) of non-current borrowings	1,507.97	(88.44)
Dividend deposited with IPF	(2.39)	-
Repayment of Lease liabilities	(84.16)	(119.19)
Interest and finance charges	(51.15)	(79.94)
Net cash flow from/(used in) in financing activities (C)	2,565.31	(686.26)
Net increase/(decrease) in cash and cash equivalents (A+B+ C)	848.15	(140.59)
Cash and cash equivalents at the beginning of the year	292.73	484.63
Cash and cash equivalents at the end of the year	1,140.88	344.04

(a) The Cash Flow Statement has been prepared using indirect method set out in the Ind AS 7 - 'Statement of Cash Flows'.

Place : Mumbai
Date : October 25, 2021



For Orbit Exports Limited

Pankaj Seth
Chairman & Managing Director
DIN: 00027554

SIGNED FOR IDENTIFICATION
BY
G. M. KAPADIA & CO.
MUMBAI.