

Regd. Office: Shop No. 06, Prathamesh Avenue,  
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Mumbai - 400 066, Maharashtra, India

Tel: +022 4067 6000 Website: www.esaar.in  
Email: info@esaar.in

Date: December 27, 2022

To,  
BSE Limited,  
Department of Corporate Services,  
P.J. Tower,  
Dalal Street,  
Mumbai- 400 001

Doc Code: 531 502

Name of the Company: Esaar (India) Limited

Sub: Revised cash flow statement for the Unaudited Financial Result for the quarter ended September 30, 2022.

Ref : 1. Our letter dated 14.11.2022 for outcome of Board Meeting held and concluded on Monday, November 14, 2022.

2. Your email dated 19.12.2022 and 26.12.2022 for discrepancies in Financial Results, for the quarter ended 30.09.2022

Dear Sir / Madam,

This is with reference to your above referred e-mail for discrepancies in Standalone Results - in PDF of Standalone Cash Flow Statement for the quarter ended September 30, 2022.

Kindly see the attached revised cash flow statement for the Unaudited Financial Result for the quarter ended September 30, 2022.

Please take the same on your record and oblige.

Thanking You,

Yours faithfully,  
For And on Behalf of Esaar (India) Limited

  
Shruti Joshi  
Director

Enclosures: a/a

# Esaar (India) Limited

## UN-AUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2022

(Rs in lacs)

Sr.	Particulars	For the Half year ended 30 Sep, 2022	For the year ended 31 March, 2022
		Un-audited	Audited
A	<b>Cash Flow From Operating activities:</b>	160.16	2,135.46
	Profit before income tax		
	Adjustments for:		
	Reversal of Provisions	1.36	1.24
	Depreciation	(2.72)	(148.63)
	Other Comprehensive Income	341.16	332.01
	Fair Value Measurement - FCL	499.96	2,320.08
	<b>Operating Profit Before Working Capital Changes</b>		
	Adjustment for Working Capital Changes:		
	Increase in Trade Payables and Other Liabilities	(214.11)	(148.14)
		72.68	(77.48)
	Decrease/(Increase) in Inventories		598.12
	Decrease in Trade Receivable	(1,486.67)	(5,593.00)
	(Increase) in Financial and Other Assets	(60.07)	(21.47)
	Increase in Other Current Assets		
	<b>Cash generated from Operations</b>	(1,688.17)	(5,241.97)
	Income Taxes Paid	(62.56)	(16.25)
	<b>Net Cash (outflow)/inflow from Operating Activities (A)</b>	(1,250.77)	(2,938.14)
B	<b>Cash Flows From Investing Activities</b>	370.96	(1,667.04)
	Investment in Shares		(28.05)
	Investment in Fixed Assets		
	Dividends Received		
	<b>Net Cash (outflow)/inflow From Investing Activities (B)</b>	370.96	(1,695.09)
C	<b>Cash Flows From Financing Activities:</b>		
	Increase/(Decrease) from Short Term Borrowings	954.55	4,693.3
	Receipt Against Share Warrants		
	<b>Net Cash Inflow From Financing Activities (C)</b>	954.55	4,693.3
	<b>Net increase (decrease) in cash and cash equivalents (A+B+C)</b>	74.75	60.1
	Cash and Cash Equivalents at the beginning of the financial year	77.34	17.22
	<b>Cash and Cash Equivalents at end of the year</b>		

For Esaar (India) Limited

Shruti Joshi  
Director

DIN:- 09388260



Date: 14th November 2022  
Place: Mumbai