

KAL/COR/BSE/09/925/2020

12th November 2020

The Manager

Dept. of Corporate Services,
Bombay Stock Exchange Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001

Dear Sir,

**Sub: Outcome of Board meeting - Financial results for the quarter and half year ended
30th September, 2020**

Ref: Our Letter No. KAL/COR/BSE/09/923 /2020 dated 3rd November, 2020

With reference to the above we would like to inform you that the Board Meeting was held today i.e., 12th November, 2020 as scheduled which commenced at 3.30 p.m. and concluded at 6.45 p.m.

The Board considered and approved pursuant to terms of provisions of Regulation 30 (read with part A Schedule III) and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) 2015, the Standalone and Consolidated Financial Results of the Company along with the Limited Review Report for the quarter and half year ended 30th September, 2020. This has been duly reviewed and recommended by the Audit Committee.

Kindly take the same on your record.

Thanking you,

For **Kerala Ayurveda Ltd.**

Belagodu
Rajesh
Ashitha

Digitally signed by
Belagodu Rajesh
Ashitha
Date: 2020.11.12
18:49:02 +05'30'

B.R. Ashitha
Company Secretary and Compliance Officer

Kerala Ayurveda Limited
CIN- L24233KL1992PLC006592
Corporate Office:
1134, 1st floor, 100 Feet Road,
HAL 2nd stage, Indiranagar,
Bangalore - 560008
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Registered Office:
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email: info@keralaayurveda.biz

Limited Review Report on Unaudited Quarterly Standalone Financial results of Kerala Ayurveda Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To Board of Directors of Kerala Ayurveda Limited,

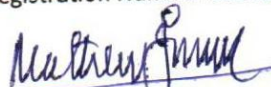
1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Kerala Ayurveda Limited ("the Company"), for the quarter and six months ended September 30, 2020 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations 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 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. 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 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 accounting standards and other recognized accounting practices and policies 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.

For Maharaj Rajan and Mathew
Chartered Accountants
Firm Registration Number 001932S



Mathew Joseph, BCom, FCA, DISA(ICA)
Partner
Membership No. 022658
UDIN: 20022658AAAAII5045

Place : Ernakulam
Dated: 12-11-2020





KERALA AYURVEDA LTD



Regd. Off: VII/415, Nedumbassery, Athani P.O-683 585, Kerala. CIN: L24233KL1992PLC006592

Email: info@keralaayurveda.biz; www.keralaayurveda.biz; Ph: 0484-2476301 Fax:0484-2474376

STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPT, 2020

SL	Particulars	Quarter Ended			Half Year Ended		Rs. In lakhs
		30th Sept, 2020	30th June, 2020	30th Sept, 2019	30th Sept, 2020	30th Sept, 2019	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	a)Gross Income from Operations	1,083.68	761.40	1,400.06	1,845.07	2,644.23	5,368.47
	Less: GST/ED & VAT	80.23	56.08	99.08	136.30	184.18	360.39
	Revenue from Operations	1,003.45	705.32	1,300.98	1,708.77	2,460.05	5,008.08
	b)Other Income	3.78	3.65	4.13	7.44	8.17	15.64
	Total Income	1,007.23	708.97	1,305.11	1,716.21	2,468.22	5,023.72
2	Expenses						
	a) Cost of Materials consumed & Purchase of Stock in Trade	330.36	125.24	322.42	455.59	631.07	1,397.58
	b) Changes in Inventories of Finished Goods, WIP & Stock in Trade	-8.39	132.42	-15.70	124.04	2.54	-35.92
	c) Employee Benefits Expense	305.62	243.53	430.27	549.16	795.93	1,602.92
	d) Finance Costs	146.76	101.19	26.86	247.95	56.02	122.05
	e) Depreciation & Amortisation Expense	19.92	20.15	15.74	40.07	30.26	67.88
	f) Other Expenses	295.33	214.88	443.67	510.21	825.60	1,747.64
	Total Expenses	1,089.61	837.42	1,223.26	1,927.02	2,341.42	4,902.15
3	Profit/(Loss) from Ordinary Activities before Tax &	-82.37	-128.44	81.85	-210.82	126.81	121.57
4	Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) for the Period before Tax [3-4]	-82.37	-128.44	81.85	-210.82	126.81	121.57
6	Tax Expense	-20.66	-35.73	0.00	-56.39	0.00	33.88
7	Profit/(Loss) for the Period after Tax [5-6]	-61.71	-92.71	81.85	-154.42	126.81	87.69
8	Other Comprehensive Income						
	a) Items that will not be reclassified to Profit or Loss	8.05	8.05	7.52	16.10	15.05	30.09
9	Profit for the period (7-8)	-53.66	-84.66	89.37	-138.32	141.86	117.78
10	Paid up Equity share capital (Equity shares of Rs.10 e	1,055.57	1,055.57	1,055.57	1,055.57	1,055.57	1,055.57
11	Other Equity						411.39
12	Earnings per Equity Share:Basic & diluted before extraordinary item [Nominal value of shares Rs. 10/- each] <i>Not Annualised</i>	-0.51	-0.80	0.85	-1.31	1.34	1.12
	Earnings per Equity Share:Basic & diluted after extraordinary item [Nominal value of shares Rs. 10/- each] <i>Not Annualised</i>	-0.51	-0.80	0.85	-1.31	1.34	1.12

Notes:

- The Financial Results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendments thereafter.
- The Financial Results for the half year and three month ended Sept 30, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2020. The Limited Review of these results as required under Regulaion 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the company.
- In accordance with Ind AS 108 on "Operating Segments", the company operated in one business segment viz. Ayurveda Business and hence segment information is not required to be furnished.
- Figures of the corresponding previous period have been regrouped/rearranged wherever necessary to confirm to the classification of the current period.

By order of the Board
For KERALA AYURVEDA LIMITED,

Dr K Anilkumar

Whole Time Director
(DIN 00226353)

Bengaluru
Nov 12th, 2020



KERALA AYURVEDA LTD

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STATEMENT OF ASSETS AND LIABILITIES

Particulars (Amt in Rs Lakhs)	Standalone	
	As on	
	30th Sept, 2020	31st March, 2020
A.ASSETS		
1. Non-Current assets	Un-audited	Audited
Property, Plant & Equipment	1,661.31	1,694.48
Capital Work In Progress	1,198.06	1,154.87
Other Intangible Assets	13.06	14.96
Financial Asset		
Investments	1,146.58	1,146.58
Loans	2,103.30	2,032.17
Other Financial Assets	413.19	414.72
Non-Current Tax Assets	164.87	164.45
Goodwill on Consolidation	-	-
Total Non-Current Assets	6,700.38	6,622.23
2. Current Assets		
Inventories	1,003.89	1,146.35
Financial Asset		
Trade Receivables	977.09	907.05
Cash and Cash equivalents	282.55	190.28
Bank Balances other than above	-	-
Other Current Assets	502.40	494.17
Total Current Assets	2,765.93	2,737.85
TOTAL ASSETS	9,466.30	9,360.08
B. EQUITY AND LIABILITIES		
1. Equity		
Equity Share Capital	1,055.57	1,055.57
Other Equity	273.07	411.39
Non Controlling Interest	-	-
Total Equity	1,328.64	1,466.96
Liabilities		
2. Non-Current Liabilities		
Financial Liabilities		
Borrowings	4,942.79	4,715.62
Provisions	401.88	401.88
Other Non Current Liabilities	458.90	456.40
Deferred Tax Liabilities (Net)	34.44	90.84
Total Non-Current Liabilities	5,838.01	5,664.74
4. Current Liabilities		
Financial Liabilities		
Borrowings	1,102.68	1,063.50
Trade Payables	528.07	562.14
Other Current Liabilities	588.40	508.74
Provisions	80.49	94.00
Total Current Liabilities	2,299.65	2,228.38
Total Liabilities	8,137.66	7,893.12
TOTAL EQUITY & LIABILITIES	9,466.30	9,360.08



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STATEMENT OF CASH FLOW		Standalone	
	Particulars (Amt in Rs Lakhs)	As on	
		30th Sep 2020	30th Sep 2019
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax	37,13,448	1,26,80,733
	Adjustment for		
	Depreciation and Ammortisation	40,07,475	30,26,394
	Loss/(Profit) on property, plant and Equipment sold/discarded (Net)		-
	Exceptional Items-Insurance Claim		
	Finance Income (Fair Value change in Financial Instruments)	71,12,642	15,05,066
	Dividend Income		
	Finance Costs	(55,02,170)	(56,02,214)
	Interest Income	(7,43,563)	(8,16,950)
	Operating profit before working capital changes	85,87,833	1,07,93,029
	Change in Trade Receivables	(70,03,187)	(1,40,56,906)
	Change in Inventories	1,42,45,240	22,32,157
	Change in Trade Payables	(34,06,968)	88,41,179
	Change in other financial assets and other assets	(6,69,991)	1,80,38,408
	Change in other financial liabilities, other liabilities and provisions	68,66,008	15,69,07,429
	Cash generated from Operations	1,00,31,102	17,19,62,268
	Direct Taxes Paid	(42,671)	(1,831)
	Net Cash from operating activities	1,85,76,263	18,27,53,466
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase and Construction of Property, plant and Equipment	(48,20,593)	(3,05,53,385)
	Proceeds from Sale of property, plant and Equipment		
	Loans/Investment in Subsidiaries	(71,12,642)	(66,47,295)
	Insurance Claim Received	-	-
	Interest Received	7,43,563	8,16,950
	Dividend Received	-	-
	Net Cash used in Investing activities	(1,11,89,672)	(3,63,83,730)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Paid	(2,47,95,173)	(14,69,94,429)
	Repayment of Loans		
	Change in Working Capital Borrowings	39,17,887	10,08,116
	Proceeds of Loans taken	2,27,17,153	56,02,214
	Net Cash used in Financing activities	18,39,867	(14,03,84,099)
	Net Increase/(Decrease)in cash and cash equivalents	92,26,459	59,85,637
	Cash and Cash Equivalents-Opening Balance	1,90,28,486	84,06,154
	Cash and Cash Equivalents-Closing Balance	2,82,54,945	1,43,91,792



Limited review report on Unaudited Quarterly Consolidated Financial Results of Kerala Ayurveda Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of Kerala Ayurveda Limited,

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Kerala Ayurveda Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and Six months ended September 30, 2020 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended
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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 following entities:

Parent Company Kerala Ayurveda Limited

Subsidiary Companies

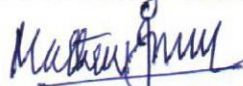
- i. Ayurvedagram Heritage Wellness Centre Pvt Ltd, India
- ii. Ayurvedic Academy Inc., USA
- iii. Suveda Inc., USA
- iv. Ayu Natural Medicine Clinic, PS, USA
- v. CMS Katra Holdings LLC, USA
- vi. CMS Katra Nursing LLC, USA, step down wholly owned subsidiary of CMS Katra Holdings LLC, USA
- vii. NutravedaPte Ltd, Singapore

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor 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 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.

6. We did not review the interim financial information of one subsidiary included in the Statement ,whose interim financial information reflect total revenues of Rs 118.07 Lakhs (before consolidation adjustments), total net loss after tax of Rs 50.49 Lakhs (before consolidation adjustments) for the half year ended 30th September 2020, as considered in the Statement. This interim financial information 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 this subsidiary, is based solely on the reports 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.

Place : Ernakulam
Dated: 12.11.2020

For Maharaj Rajan and Mathew
Chartered Accountants
Firm Registration Number 001932S



Mathew Joseph, BCom, FCA, DISA(ICA)
Partner
Membership No. 022658
UDIN: 20022658AAAAIJ9040





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STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPT, 2020

SL	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th Sept, 2020	30th June, 2020	30th Sept, 2019	30th Sept, 2020	30th Sept, 2019	31st March, 2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	a)Gross Income from Operations	1,528.41	1,132.46	1,986.29	2,660.87	3,715.99	7,663.66
	Less: GST/ED & VAT	80.23	56.08	99.08	136.30	184.18	360.39
	Revenue from Operations	1,448.18	1,076.39	1,887.21	2,524.57	3,531.81	7,303.27
	b)Other Income	7.20	3.65	4.13	10.85	1.34	15.64
	Total Income	1,455.38	1,080.04	1,891.34	2,535.42	3,533.15	7,318.91
2	Expenses						
	a) Cost of Materials consumed & Purchase of Stock in Trade	409.40	115.76	365.03	525.15	743.65	1,532.44
	b) Changes in Inventories of Finished Goods, WIP & Stock in Trade	-24.72	152.02	-15.70	127.30	3.36	-36.55
	c) Employee Benefits Expense	500.54	366.23	620.24	866.77	1,146.34	2,463.06
	d) Finance Costs	159.24	108.34	32.91	267.58	70.31	154.76
	e) Depreciation & Amortisation Expense	31.18	31.72	29.64	62.90	52.72	114.34
	f) Other Expenses	462.60	373.75	668.48	836.35	1,205.02	2,637.11
	Total Expenses	1,538.24	1,147.81	1,700.60	2,686.06	3,221.40	6,865.16
3	Profit/(Loss) from Ordinary Activities before Tax &	-82.86	-67.78	190.74	-150.64	311.75	453.75
4	Extraordinary Item	86.46	0.00	0.00	86.46	0.00	0.00
5	Profit/(Loss) for the Period before Tax [3-4]	-169.32	-67.78	190.74	-237.10	311.75	453.75
6	Tax Expense	-20.66	-40.43	0.00	-61.09	0.00	48.42
7	Profit/(Loss) for the Period after Tax [5-6]	-148.66	-27.35	190.74	-176.01	311.75	405.33
8	Other Comprehensive Income						
	a) Items that will not be reclassified to Profit or Loss	43.61	-27.51	-39.68	16.10	-65.39	-102.84
9	Profit for the period (7-8)	-105.04	-54.86	151.06	-159.90	246.36	302.49
10	Minority Interest	-13.13	-3.17	7.69	-16.30	9.02	15.60
11	Profit/(Loss) for the Period after Minority Interest	-91.91	-51.69	190.74	-143.60	237.35	286.89
12	Paid up Equity share capital (Equity shares of Rs.10/- each) Not Annualised	1,055.57	1,055.57	1,055.57	1,055.57	1,055.57	1,055.57
13	Other Equity						-263.07
14	Earnings per Equity Share:Basic & diluted after extraordinary item [Nominal value of shares Rs. 10/- each] Not Annualised	-1.00	-0.52	1.43	-1.51	2.33	2.87
A	Profit for the year attributable to:						
	Owners of the Company	-135.53	-24.18	183.05	-159.71	302.73	389.73
	Non-Controlling Interest	-13.13	-3.17	7.69	-16.30	9.02	15.60
B	Other Comprehensive Income for the year attributable to:						
	Owners of the Company	43.61	-27.51	-39.68	16.10	-65.39	-102.84
	Non-Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00
C	Total Comprehensive Income for the year attributable to:						
	Owners of the Company	-91.91	-51.69	143.37	-143.60	237.35	286.89
	Non-Controlling Interest	-13.13	-3.17	7.69	-16.30	9.02	15.60

Notes:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12, 2020. The Limited Review of these results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Parent Company.
- The figures for quarter ended September 30, 2020 are approved by the Parent's Board of Directors, but have not been subjected to review.
- The Company has considered the possible risk that may result from the pandemic relating to COVID-19 and expects to recover the carrying amount of all its
- In accordance with Ind AS 108 on "Operating Segments", the company operated in one business segment viz. Ayurveda Business and hence segment information is not required to be furnished.
- Figures of the corresponding previous period have been regrouped/rearranged wherever necessary to confirm to the classification of the current period.

By order of the Board
For KERALA AYURVEDA LIMITED,

Dr K Anilkumar
Whole Time Director
(DIN 00226353)

Bengaluru
Nov 12th, 2020



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STATEMENT OF ASSETS AND LIABILITIES

Particulars (Amt in Rs Lakhs)	Consolidated	
	As on	
	30th Sept, 2020	31st March, 2020
A.ASSETS		
1. Non-Current assets	Un-audited	Audited
Property, Plant & Equipment	2,194.12	2,245.20
Capital Work In Progress	1,409.43	1,366.24
Other Intangible Assets	68.14	70.38
Financial Asset		
Investments	12.90	12.90
Loans	1,620.70	1,672.38
Other Financial Assets	440.32	442.88
Non-Current Tax Assets	164.87	164.44
Goodwill on Consolidation	1,025.77	1,025.77
Total Non-Current Assets	6,936.26	7,000.19
2. Current Assets		
Inventories	1,136.10	1,283.03
Financial Asset		
Trade Receivables	1,323.16	1,070.84
Cash and Cash equivalents	804.47	636.73
Bank Balances other than above	-	-
Other Current Assets	304.70	305.98
Total Current Assets	3,568.43	3,296.58
TOTAL ASSETS	10,504.68	10,296.77
B. EQUITY AND LIABILITIES		
1. Equity		
Equity Share Capital	1,055.57	1,055.57
Other Equity	(422.97)	(263.07)
Non Controlling Interest	180.01	180.00
Total Equity	812.60	972.50
Liabilities		
2. Non-Current Liabilities		
Financial Liabilities		
Borrowings	5,549.80	5,244.17
Provisions	441.06	435.84
Other Non Current Liabilities	458.90	456.40
Deferred Tax Liabilities (Net)	67.67	128.76
Total Non-Current Liabilities	6,517.42	6,265.17
4. Current Liabilities		
Financial Liabilities		
Borrowings	1,102.68	1,172.30
Trade Payables	605.29	665.42
Other Current Liabilities	1,362.90	1,104.08
Provisions	103.79	117.30
Total Current Liabilities	3,174.67	3,059.10
Total Liabilities	9,692.08	9,324.27
TOTAL EQUITY & LIABILITIES	10,504.68	10,296.77



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STATEMENT OF CASH FLOW		Consolidated	
	Particulars (Amt in Rs Lakhs)	As on	
		30th Sep 2020	30th Sep 2019
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax	30,48,205	3,82,05,599
	Adjustment for		
	Depreciation and Ammortisation	62,89,761	52,72,250
	Loss/(Profit) on property, plant and Equipment sold/discarded (Net)		(3,82,730)
	Exceptional Items-Insurance Claim		
	Finance Income (Fair Value change in Financial Instruments)	71,12,642	1,24,24,852
	Dividend Income		
	Finance Costs	(55,02,170)	(7,42,58,519)
	Interest Income	(7,43,563)	(1,34,024)
	Operating profit before working capital changes	1,02,04,876	(1,88,72,572)
	Change in Trade Receivables	(2,52,31,987)	(5,15,27,126)
	Change in Inventories	1,46,93,079	(98,78,919)
	Change in Trade Payables	(60,12,694)	3,22,71,526
	Change in other financial assets and other assets	3,83,532	13,81,38,902
	Change in other financial liabilities, other liabilities and provisions	2,53,03,358	3,14,46,445
	Cash generated from Operations	91,35,287	14,04,50,828
	Direct Taxes Paid	(42,671)	26,48,993
	Net Cash from operating activities	1,92,97,492	12,42,27,249
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase and Construction of Property, plant and Equipment	(52,77,341)	(2,46,25,327)
	Proceeds from Sale of property, plant and Equipment		6,01,646
	Loans/Investment in Subsidiaries	51,67,973	(2,43,23,671)
	Insurance Claim Received	-	-
	Interest Received	7,43,563	1,34,024
	Dividend Received	-	-
	Net Cash used in Investing activities	6,34,195	(4,82,13,328)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Paid	(2,67,58,126)	(70,30,553)
	Repayment of Loans		
	Change in Working Capital Borrowings	(69,62,291)	(15,47,25,221)
	Proceeds of Loans taken	3,05,62,107	7,16,46,768
	Net Cash used in Financing activities	(31,58,310)	(9,01,09,006)
	Net Increase/(Decrease)in cash and cash equivalents	1,67,73,377	(1,40,95,084)
	Cash and Cash Equivalents-Opening Balance	6,36,73,319	6,71,91,894
	Cash and Cash Equivalents-Closing Balance	8,04,46,695	3,49,45,405

