Deloitte Haskins & Sells

Chartered Accountants ASV N Ramana Tower, 52, Venkatnarayana Road, T. Nagar, Chennai - 600 017, Tamil Nadu, India

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF DATA PATTERNS (INDIA) LIMITED

- We have reviewed the accompanying Statement of Unaudited Financial Results of Data Patterns (India) Limited ("the Company"), for the quarter and half year ended September 30, 2025 ("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 ("the Listing Regulations").
- 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 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 the Company'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.
- 4. Based on our review conducted as stated in paragraph 3 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 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 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.

For **Deloitte Haskins & Sells**Chartered Accountants
Firm's Registration No. 008072S

Ananthi Amarnath

Partner Membership No. 209252

UDIN: 25209252BMTCOK6629

Place: Chennai

Date: November 12, 2025



DATA PATTERNS (INDIA) LIMITED

CIN:L72200TN1998PLC061236

Registered Office: Plot H9, Fourth Main Road, SIPCOT IT Park, Siruseri, Chennai 603103, Tamil Nadu, India.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30 SEPTEMBER 2025

(All figures are in INR Crores unless specifically stated otherwise)

| S.No | Particulars | Quarter Ended | | | Half-year ended | | Year Ended |
|------|--|-------------------|--------------|-------------------|-------------------|-------------------|---------------|
| 3.NO | | 30 September 2025 | 30 June 2025 | 30 September 2024 | 30 September 2025 | 30 September 2024 | 31 March 2025 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| | Revenue from Operations | 307.46 | 99.33 | 91.02 | 406.79 | 195.10 | 708.35 |
| II | Other income | 5.94 | 10.55 | 12.04 | 16.49 | 24.35 | 46.34 |
| III | Total Income (I+II) | 313.40 | 109.88 | 103.06 | 423.28 | 219.45 | 754.69 |
| IV | Expenses: | | | | | | |
| | Cost of materials consumed | 123.46 | 57.16 | 49.59 | 180.62 | 91.10 | 251 27 |
| | Changes in inventories of work in progress and | 1230 | 37.10 | 45.55 | 100.02 | 91.10 | 351.27 |
| | finished goods | 65.57 | (37.06) | (27.71) | 28.51 | (40.38) | (75.17) |
| 1 | Employee benefits expenses | 37.88 | 36.38 | | 74.26 | 55.35 | 114.06 |
| 1 | Finance cost | 2.41 | 3.19 | | 5.60 | 5.78 | 12.08 |
| | Depreciation and amortization expenses | 5.65 | 5.49 | | 11.14 | 6.57 | 13.92 |
| | Other expenses | 12.07 | 10.77 | | 22.84 | 17.55 | 43.19 |
| | Total Expenses (IV) | 247.04 | 75.93 | | 322.97 | 135.97 | 459.35 |
| | | | | | | | |
| V | Profit before tax (III-IV) | 66.36 | 33.95 | 40.03 | 100.31 | 83.48 | 295.34 |
| VI | Tax expense (including deferred tax) | 17.17 | 8.45 | 9.75 | 25.62 | 20.41 | 73.53 |
| | Profit for the period/year (V-VI) | 49.19 | 25.50 | 30.28 | 74.69 | 63.07 | 221.81 |
| VIII | Other Comprehensive Income (net of tax) | (0.98) | 0.13 | (0.52) | (0.85) | (1.27) | (1.92) |
| IX | Total Comprehensive Income for the | | | | - | 1 | |
| | period/year (VII+VIII) | 48.21 | 25.63 | 29.76 | 73.84 | 61.80 | 219.89 |
| x | Paid up equity share capital | | | | | | |
| ^ | (Face value of Rs 2 each) | 11.20 | 11.20 | 11.20 | 11.20 | 11.20 | 11.20 |
| xɪ | Other Equity | | | | | | 1 407 02 |
| 1 | Earnings per equity share (EPS) of face value of | | | | | | 1,497.02 |
| | Rs 2 each* | 8.79 | 4.55 | 5.41 | 13.34 | 11.27 | 20.62 |
| 1 | (Basic and Diluted) | 0.75 | 4.55 | 5.41 | 13.34 | 11.27 | 39.62 |

^{*}EPS is not annualised for the quarter ended 30 September 2025, 30 June 2025 and 30 September 2024 and for the half-year ended on 30 September 2025 and 30 September 2024

Notes:

1 The financial results have been reviewed and recommended by the Audit Committee and Board of Directors at their meeting held on 12 November 2025. The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors of the Company have expressed an unmodified conclusion on the aforesaid results.



- 2 The Company operates only in one business segment i.e. manufacture, sale and service of defence electronics, and hence does not have any reportable segment as per Indian Accounting Standard 108 "operating segments".
- 3 During the financial year 2022-23, the Company allotted Equity shares through Qualified Institutional Placement (QIP) process to the Qualified Institutional Buyers. These equity shares were allotted on 13 March 2023 and will rank pari-passu with the existing equity shares.

The details of utilization of proceeds from QIP, net of QIP expenses (inclusive of GST) are as follows:

| Objects of the issue | Amount to be utilised as per prospectus | Utilisation upto 30 September 2025 | Unutilised amount as on 30 September 2025 |
|--|---|---------------------------------------|---|
| Funding Working Capital Requirements | 168.00 | 168.00 | - |
| Investment in Product Development | 167.24 | 119.19 | 48.05 |
| Prepayment or Repayment of Borrowings | 25.00 | 25.00 | - |
| Funding capital expenditure towards setting up an EMI-EMC Testing Facility | 15.23 | 13.63 | 1.60 |
| Funding acquisition of land (including building) | 7.75 | 7.75 | - |
| General corporate purposes | 104.52 | 104.52 | • |
| Total | 487.74 | 438.09 | 49.65 |

4 The Company does not have any subsidiary/associate/joint ventures as on 30 September 2025.

5 Figures for the previous period/year have been regrouped/rearranged wherever necessary.

Srinivasagopalan Rangarajan Chairman and Managing Director

Place: Chennai

Date: 12 November 2025



DATA PATTERNS (INDIA) LIMITED

CIN:L72200TN1998PLC061236

Registered Office: Plot H9, Fourth Main Road, SIPCOT IT Park, Siruseri, Chennai 603103, Tamil Nadu, India.

STATEMENT OF ASSETS AND LIABILITIES

(All figures are in INR Crores unless specifically stated otherwise)

| Right of use assets | | As at 30 Sept 2025 | As at 31 March 2025 |
|--|---------------------------------------|-----------------------|------------------------|
| Non-current Assets | Accets | Unaudited | Audited |
| Property, plant and equipment | | | |
| Right of use assets 29.30 29.50 Cotharl work in progress 13.19 13.2. Other Indangible assets 72.13 76. Other Indangible assets under development 15.14 36. Other Innancial assets 19.92 90. Other non-current assets 19.90 36. Total Non-current Assets 208.15 318. Inventories 268.15 318. Inventories 268.15 318. Inventories 269.15 318. Inventories 667.81 39. Inventories 667.81 396. Inventories 40.37 30. Other Granical assets 29.81 57. Total Current Assets 134.12 1451.3 Total Assets 1752.36 1839.1 Equity and Liabilities | | 148.40 | 141.06 |
| 13.19 13.25 13.19 13.19 13.25 13.19 13.19 13.25 13.19 13.1 | | | 29.93 |
| Other Intangible assets 72,13 75. Other Intangible assets under development 51,40 36. Other Innacial assets 19,92 90. Other Innacial assets 19,92 90. Current Assets 408.24 387.7 Current Assets 268.15 318.3 Inventories 268.15 318.3 Investories 250.99 326.1 Investories 667.81 396.7 Investories 667.81 396.7 Investories 49.37 36. Investories 49.37 36. Bank balances other than above 49.37 36. Other formatical assets 12.15 23.0 Other current assets 1344.12 1451.3 Total Current Assets 1344.12 1451.3 Total Equity 152.6 1839.1 Equity and Liabilities 4.59 5. Equity and Liabilities 4.59 5. Fortal Equity 15.26 3 1.97. | | | 12.79 |
| Intensiple assets under development | · | | 76.26 |
| Other financial assets 91,92 90.00 Courrent Assets 408.24 387.7 Current Assets 408.24 387.7 Current Assets 268.15 318.8 Investories 268.15 318.8 Investment 25.09 326.8 Investment 25.09 326.8 Trade receivables 667.81 596.4 Cash and cash equivalents 23.97 37.6 Cash and cash equivalents 20.77 2.0 Cash and cash equivalents 49.37 38.8 Other courrent assets 20.77 2.0 Since cash and cash equivalents 29.81 57.5 Total Current Assets 1334.12 1451.3 Total Assets 1752.36 1839.1 Equity and Liabilities 11.20 11.2 Equity and Liabilities 1 15.2 <td< td=""><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td>36.28</td></td<> | · · · · · · · · · · · · · · · · · · · | | 36.28 |
| Other non-current assets 1.99 0.5 Total Non-current Assets 408.24 387.7 Current Assets 408.24 387.7 Investories 268.15 318.5 Financial assets 252.09 326.5 Trade receivables 667.81 596. Cash and cash equivalents 23.97 32.6 Bank balances other than above 49.37 88. Other funcial assets 20.77 2.0 Income tax assets (net) 32.15 23.4 Other current assets 1344.12 1451.3 Total Current Assets 1344.12 1451.3 Total Assets 1752.36 1839.1 Equity 1 1.20 11.20 Share capital 1 1.20 11.20 11.20 Other Equity 1537.83 1508.2 1.20 1.20 1.20 1.20 1.20 1.20 1.20 1.20 1.20 1.20 1.20 1.20 1.20 1.20 1.20 1.20 1.20 | | | 90.47 |
| Current Assets Threatorines 268.15 318.5 Threatorines 250.09 326.5 250.5 329.7 327.5 329.7 327.5 329.7 327.5 329.7 327.5 329.7 327.5 329.7 327.5 329 | | | 0.95 |
| Inventiones 268.15 31.8.15 Financial assets 1 | Total Non-current Assets | 408.24 | 387.74 |
| Financial assets | Current Assets | | |
| Investment | Inventories | 268.15 | 318.51 |
| Trade receivables 667.81 596.4 Cash and cash equivalents 23.97 3.74 Bank balances other than above 49.37 88.3 Uncome tax assets (net) 20.77 2.6 Other come tax assets (net) 29.81 57.5 Total Current assets 1344.12 1451.3 Total Assets 1752.36 1839.1 Equity and Liabilities Equity 88.7 11.20 11.2 Share capital 11.20 11.2 11.2 Other Equity 1537.83 1508.2 Liabilities 8.0 15.7 15.7 Non-current Liabilities 4.59 5.1 5.1 Provisions 14.79 12.2 2.2 <t< td=""><td>Financial assets</td><td></td><td></td></t<> | Financial assets | | |
| Trade receivables 667.81 595.6 Cash and cash equivalents 23.97 32.7 Bank balances other than above 49.37 88.7 Other financial assets 20.77 2.5 Income tax assets (net) 29.81 57.5 Other current assets 29.81 57.5 Total Current Assets 1344.12 1451.3 Total Assets 1752.36 1839.1 Equity and Liabilities 8.67 18.39.1 Equity and Liabilities 11.20 11.2 Equity and Liabilities 11.20 11.2 Cher Equity 153.3 1508.2 Liabilities 8.67 14.7 Financial liabilities 4.59 5.1 Financial liabilities 4.59 5.1 Provisions 14.79 12.2 Deferred tax liability (net) 23.22 22.4 Other non current liabilities 1.22 1.0 Total Non-current Liabilities 51.27 54.1 Current Liabilities 1.22 1.0 </td <td>Investment</td> <td>252.09</td> <td>326.55</td> | Investment | 252.09 | 326.55 |
| Cash and cash equivalents 23.97 37.8 88.7 Bash balances other than above 49.37 88.8 0.077 2.2 1.0 1.0 20.77 2.2 2.0 20.77 2.2 2.0 20.0 <t< td=""><td>Trade receivables</td><td></td><td>596.40</td></t<> | Trade receivables | | 596.40 |
| Bank balances other than above 49.37 88.3 Other financial assets 20.77 2.5 Income tax assets (net) 32.15 23.4 Other current assets 1344.12 1451.3 Total Current Assets 1344.12 1451.3 Total Assets 1752.36 1839.1 Equity and Liabilities 11.20 11.2 Equity and Liabilities 11.20 11.7 Cher Equity 1536.63 1497.0 Other Equity 1537.83 1508.2 Liabilities 8.67 14.7 Financial liabilities 4.59 5.1 Financial liabilities 4.59 5.1 Provisions 14.79 12.2 Other non current liabilities 3.67 14.3 Total Non-current Liabilities 1.27 54.1 Current Liabilities 1.22 1.0 Trade payables 1.22 1.0 Total outstanding dues of creditors other than micro enterprises and small enterprises; and enterprises 1.49 11.2 Other f | Cash and cash equivalents | | 37.66 |
| Other financial assets 20,77 2.2 Income tex assets (net) 32.15 23.2 Other current assets 29.81 57.5 Total Current Assets 1344.12 1451.3 Total Assets 1752.36 1839.1 Equity and Liabilities 11.20 11.2 Equity 1526.63 1497.0 Other Equity 1526.63 1497.0 Total Equity 1537.83 1508.2 Liabilities 8.7 1497.0 Non-current Liabilities 4.59 5.1 Fronkions 14.79 12.2 Deferred tax liability (net) 23.22 22.4 Other non current Liabilities 8.67 14.3 Total Non-current Liabilities 1.22 5.1 Current Liabilities 1.22 1.0 Trade payables 1.22 1.0 Trade payables 1.22 1.0 Total outstanding dues of creditors other than micro enterprises and small enterprises; and enterprises 1.49 11.2 Other financial liabilities <td></td> <td></td> <td>88.74</td> | | | 88.74 |
| Income tax assets (net) 32.15 23.4 29.81 57.5 27.5 29.81 57.5 29.81 57.5 29.81 57.5 29.81 57.5 29.81 57.5 29.81 57.5 29.81 57.5 29.81 29.8 | | | 2.08 |
| Other current assets 29.81 57.55 Total Current Assets 1344.12 1451.3 Total Assets 1752.36 1839.1 Equity and Liabilities 20.00 1.1.20 < | | | 23.45 |
| Total Assets 1752.36 1839.1 Equity and Liabilities Equity 1.20 1.1.20 1.1.20 1.1.20 1.1.20 1.1.20 1.1.20 1.1.20 1.0.20 | | | 57.97 |
| Equity and Liabilities Equity Share capital 11.20 11 | Total Current Assets | 1344.12 | 1451.36 |
| Equity Share capital 11.20 11.20 11.20 11.20 11.20 11.20 11.20 11.20 11.20 11.20 11.20 10.20 | Total Assets | 1752.36 | 1839.10 |
| Share capital Other Equity 11.20 11.20 Other Equity 1526.63 1497.00 Total Equity 1537.83 1508.2 Liabilities 8.62 8.62 Non-current Liabilities 4.59 5.1 Financial liabilities 4.59 5.1 Deferred tax liability (net) 23.22 22.4 Other non current liabilities 6.67 14.3 Total Non-current Liabilities 51.27 54.1 Current Liabilities 1.22 1.0 Financial liabilities 1.22 1.0 Trade payables 1.22 1.0 Total outstanding dues of micro enterprises and small enterprises; and 1.49 11.2 Total outstanding dues of creditors other than micro enterprises and small enterprises in the current liabilities 0.91 7.3 Other financial liabilities 88.92 179.3 Provisions 5.55 5.1 Total Current Liabilities 163.26 276.7 Total Liabilities 163.26 276.7 | | | |
| Other Equity 1526.63 1497.0 Total Equity 1537.83 1508.2 Liabilities Non-current Liabilities 4.59 5.1 Financial liabilities 4.59 5.1 7.2 | | | |
| Total Equity | · | | 11.20 |
| Non-current Liabilities Non-current Liabilities Financial liabilities Lease liabilities Lease liabilities 14.79 12.25 1.05 1 | Other Equity | 1526.63 | 1497.02 |
| Non-current Liabilities Financial liabilities 4.59 5.1 Provisions 14.79 12.2 Deferred tax liability (net) 23.22 22.4 Other non current liabilities 8.67 14.3 Total Non-current Liabilities 51.27 54.1 Current Liabilities Financial liabilities 1.22 1.0 Tade payables 1.22 1.0 Total outstanding dues of micro enterprises and small enterprises; and 1.49 11.2 Total outstanding dues of creditors other than micro enterprises and small enterprises 65.17 72.5 Other financial liabilities 0.91 7.3 Other current liabilities 88.92 179.3 Provisions 5.55 5.1 Total Current Liabilities 163.26 276.7 Total Liabilities 214.53 330.8 | Total Equity | 1537.83 | 1508.22 |
| Financial liabilities | | | |
| Lease liabilities | | | |
| Provisions 14.79 12.2 Deferred tax liability (net) 23.22 22.4 Other non current liabilities 8.67 14.3 Total Non-current Liabilities Eurrent Liabilities I Lease liabilities 1.22 1.0 Tade payables 1.22 1.0 Total outstanding dues of micro enterprises and small enterprises; and 1.49 11.2 Total outstanding dues of creditors other than micro enterprises and small enterprises 65.17 72.5 Other financial liabilities 0.91 7.3 Other financial liabilities 88.92 179.3 Provisions 88.92 179.3 Total Current Liabilities 163.26 276.7 Total Liabilities 214.53 330.8 | | | |
| Deferred tax liability (net) 23.22 22.4 Other non current liabilities 8.67 14.3 Total Non-current Liabilities Current Liabilities Financial liabilities 1.22 1.0 Lease liabilities 1.22 1.0 Trade payables 1.49 11.2 Total outstanding dues of micro enterprises and small enterprises; and 1.49 11.2 Other financial liabilities 0.91 7.3 Other financial liabilities 0.91 7.3 Other current liabilities 88.92 179.3 Provisions 5.55 5.1 Total Current Liabilities 163.26 276.7 Total Liabilities 214.53 330.8 | | | 5.14 |
| Other non current liabilities8.6714.3Total Non-current Liabilities51.2754.1Current Liabilities21.0Financial liabilities1.221.0Lease liabilities1.221.0Total outstanding dues of micro enterprises and small enterprises; and1.4911.2Total outstanding dues of creditors other than micro enterprises and small enterprises65.1772.5Other financial liabilities0.917.3Other current liabilities88.92179.3Provisions5.555.1Total Current Liabilities163.26276.7Total Liabilities214.53330.8 | Provisions | | 12.25 |
| Total Non-current Liabilities Current Liabilities Financial liabilities Lease liabilities Trade payables Total outstanding dues of micro enterprises and small enterprises; and Total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities Other current liabilities Total Current Liabilities Total Current Liabilities Total Liabilities Total Liabilities 214.53 330.8 | | 23.22 | 22.45 |
| Current Liabilities Financial liabilities Lease liabilities Trade payables Total outstanding dues of micro enterprises and small enterprises; and Total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities Other current liabilities Frovisions Total Current Liabilities Total Liabilities 214.53 330.8 | Other non current liabilities | 8.67 | 14.32 |
| Financial liabilities Lease liabilities Trade payables Total outstanding dues of micro enterprises and small enterprises; and Total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities Other current liabilities Total Current Liabilities Total Current Liabilities 1.22 1.0 1.0 1.22 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 | Total Non-current Liabilities | 51.27 | 54.16 |
| Lease liabilities Trade payables Total outstanding dues of micro enterprises and small enterprises; and Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises Other financial liabilities Other current liabilities Other current liabilities 88.92 179.3 Provisions Total Current Liabilities 163.26 276.7 Total Liabilities | | | |
| Trade payables Total outstanding dues of micro enterprises and small enterprises; and Total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities Other current Liabilities Total Current Liabilities Total Liabilities 165.17 72.5 88.92 179.3 5.55 5.1 Total Liabilities 214.53 330.8 | Financial liabilities | | |
| Total outstanding dues of micro enterprises and small enterprises; and Total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities Provisions Total Current Liabilities 163.26 170.3 170.5 1 | | 1.22 | 1.03 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises 65.17 72.5 | • • | 1 40 | 11 26 |
| enterprises 65.17 72.5 Other financial liabilities 0.91 7.3 Other current liabilities 88.92 179.3 Provisions 5.55 5.1 Total Current Liabilities 163.26 276.7 Total Liabilities 214.53 330.8 | | | |
| Other financial liabilities 0.91 7.3 Other current liabilities 88.92 179.3 Provisions 5.55 5.1 Total Current Liabilities 163.26 276.7 Total Liabilities 214.53 330.8 | | 65.17 | 72.54 |
| Other current liabilities 88.92 179.3 Provisions 5.55 5.1 Total Current Liabilities 163.26 276.7 Total Liabilities 214.53 330.8 | | 0.91 | 7.38 |
| Provisions 5.55 5.1 Total Current Liabilities 163.26 276.7 Total Liabilities 214.53 330.8 | Other current liabilities | | 179.38 |
| Total Liabilities 214.53 330.8 | Provisions | | 5.13 |
| | Total Current Liabilities | 163.26 | 276.72 |
| Table South and Cabilities | Total Liabilities | 214.53 | 330.88 |
| Total Eduly and Elabilities 1757.36 1839 1 | Total Equity and Liabilities | 1752.36 | 1839.10 |





DATA PATTERNS (INDIA) LIMITED

CIN:L72200TN1998PLC061236

Registered Office: Plot H9, Fourth Main Road, SIPCOT IT Park, Siruseri, Chennai 603103, Tamil Nadu, India.

CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED 30 SEPTEMBER 2025

(All figures are in INR Crores unless specifically stated otherwise)

| | Half-year ended 30 Sept 2025 | Half-year ended 30 Sept 2024 |
|--|---------------------------------|---------------------------------|
| A. Cash flows from operating activities | | |
| Net Profit before tax | 100.31 | 83.48 |
| Adjustments for: | | |
| Depreciation and amortization expense | 11.14 | 6.57 |
| Finance cost | 5.60 | 5.78 |
| Liquidated damages (LD) Written Off | 0.11 | 0.12 |
| Profit on sale of investments | (16.24) | (1.76) |
| Fair value gain on re-measurement of investment valued through FVTPL | 7.86 | (10.01) |
| Unrealized Forex Gain or Loss (net) | 0.14 | 0.14 |
| Interest Income from banks deposits | (5.15) | (12.35) |
| Operating profit before working capital changes | 103.77 | 71.97 |
| Adjustments for working capital changes | | |
| Decrease /(Increase) in inventories | 50.84 | (64.72) |
| (Increase)/Decrease in trade receivables | (71.04) | 54.57 |
| (Increase)/Decrease in other financial assets | (13.65) | 1.21 |
| Decrease/ (Increase) in other current assets | 25.61 | (39.87) |
| Decrease in trade payables | (17.78) | (16.30) |
| Increase in other financial liabilities | • | 8.03 |
| Decrease in other current and non current liabilities | (96.11) | (9.37) |
| Increase in provisions | 1.82 | 1.06 |
| Cash generated from Operations | (16.54) | 6.58 |
| Income taxes paid (net) | (33.26) | (34.61) |
| let cash used in from operating activities (A) | (49.80) | (28.03) |
| 3. Cash flows from investing activities | | |
| Purchase of property, plant and equipment, Capital work in Progress, net including adjustment of capital advance and creditors | (21.67) | (19.98) |
| Purchase of intangible assess and intangible under development | (15.29) | (27.22) |
| Interest income | 3.09 | 12.35 |
| Purchase of investments | (61.75) | (137.49) |
| Proceeds from sale of investments | 144.58 | 47.07 |
| Investment in fixed deposit (net) | 37.49 | 120.87 |
| Net cash from/(used) in investing activities (B) | 86.45 | (4.40) |
| C. Cash flows from financing activities | | |
| Interest paid | (5.33) | (5.49) |
| Dividend paid | (44.23) | (36.39) |
| Payment of lease liabilities | (0.78) | (0.90) |
| let cash used in from financing activities (C) | (50.34) | (42.78) |
| let decrease in cash and cash equivalents (A+B+C) | (13.69) | (75.21) |
| ash and cash equivalent at the beginning of the year | 37.66 | 88.14 |
| ash and cash equivalent at the end of the year | 23.97 | 12.93 |
| components of cash and cash equivalents | | |
| Cash on hand | 0.00 | 0.08 |
| alances with banks | 23.97 | 12.85 |
| Cash and cash equivalent at the end of the year | 23.97 | 12.93 |

