



Dt. 13.05.2024

To,

The Manager

BOMBAY STOCK EXCHANGE LTD

1ST Floor, P. J. Towers,

Dalal Street

Mumbai- 400001.

Equity Script Code: 539864

ISIN: INE009U01011 SCRIP CODE: 539864

Dear Sir / Madam,

Ref: GHUSHINE FINTRRADE OCEAN LIMITED SCRIP CODE: 539864

Sub: Regulation 33 of SEBI (LODR) Regulations, 2015 for HALF YEAR ended March 31, 2024

In the matter we are submitting here with half yearly unaudited standalone results for the period from 1st October 2023 to 31st March 2024 along with limited review report of auditor dated 13.05.2024

Said results were approved by the board at its meeting held on 13.05.2024

Kindly place the same on your record and acknowledge

Yours Truly,

FOR BOARD OF DIRECTORS OF

GHUSHINE FINTRRADE OCEAN LIMITED


ALOK BHOPALSINGH JAIN

MANAGING DIRECTOR

DIN: 00006643

GHUSHINE FINTRRADE OCEAN LIMITED

Registered Address: Ground floor -27, Aagam Cross Road, AC Market opposite Star Galaxy near Shrungar Residency, Vesu Abhaya road, Surat-395007 M: 9377647822
Email id: ghushine95e@gmail.com GSTIN: 24AABCP3988Q1ZO CIN: L65910GJ1995PLC025823

N C Rupawala & Co.

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT

TO the Board of Directors of
Ghushine Fintrade Ocean Limited

We have reviewed the accompanying statement of unaudited financial results of **Ghushine Fintrade Ocean Limited** ("The Company") for the Quarter and Half year ended 31st March, 2024. ("The statement"), being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (LODR) Regulations, 2015, as amended ("Listing Regulations").

The statement, which is the responsibility of the company's Management and approved by the Board of Directors in meeting, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133, of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review of interim financial information consist of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review 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 audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N. C. RUPAWALA & CO.
Chartered Accountants
Firm Reg. No.: 125757W

(Nehal C. Rupawala)

Partner

M. No.: 118029

Place: Surat

Date: 13/05/2024

UDIN: 24118029 BKAM TK 8146



Ghushine Fintrade Ocean Limited

Ground Floor -27, Aagam Cross Road, AC Market, Opposite Star Galaxy, Near Shrungar Residency, Vesu
Abhava Road, Surat-395007

CIN - L65910GJ1995PLC025823 | Email - ghushine95@gmail.com

Balance Sheet as at 31st March, 2024

PARTICULARS	Year ended 31.03.2024 (Unaudited)	Year ended 31.03.2023 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	494.4900	494.4900
(b) Reserve and Surplse	13.4200	13.4019
(c) Money Received Against Share Warrant		
(2) Share Application money pending allotment		
(3) Non-Current Liabilities		
(a) Long Term Borrowing	-	5.5500
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long Term Liabilities	0.0400	2.0200
(d) Long Term Provisions	-	-
(4) Current Liabilities		
(a) Short Term Borrowings	-	-
(b) Trade Payables	-	-
(c) Other Current Liability	-	-
(d) Short Term Provisions	-	-
	0.1400	0.2700
Total	508.0800	515.7319
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment		
(i) Tangible Assets	3.3800	2.0143
(ii) Intangible Assets		
(iii) Capital Work-in-Progress		
(iv) Intangible Assets Under Development		
(b) Non Current Investment	20.0000	-
(c) Deferred Tax Assets (Net)	0.2200	0.2000
(d) Long Term Loans and Advances	295.0400	317.7700
(e) Other Non Current Assets	5.0800	5.0800
(2) Current Assets		
(a) Current Investments		
(b) Inventories	28.6000	48.0800
(c) Trade Receivable	152.2100	139.4200
(d) Cash and Cash Equivalents	2.9500	2.0100
(e) Short Term Loans and Advances	-	-
(f) Other Current Assets	0.6000	1.1500
Total Assets	508.0800	515.7343

For N. C. RUPAWALA & CO.
Chartered Accountants
Reg.No.125757W

FOR GHUSHINE FINTRADE OCEAN LIMITED

(Nehal C. Rupawala)
Partner
M. No.118029
Date : 13/05/2024
Place : SURAT
UDIN:



PR. Jariwala
Pratik R. Jariwala
(Director)
DIN:07768431

B.J. Lankapati
Bhavini J. Lankapati
(Director)
DIN:07315285



24118029 BK AMTK 8146

TRADE PAYABLE

(Rs. In lakhs)

Particulars	31.03.2024 Unaudited	30.09.2023 Unaudited	31.03.2023 Audited	30.09.2022 Unaudited
Due Less Than 1 Year		4.0000		
Due Less than 1-2 Years			2.0200	7.0500
Due less than 2-3 Years	0.0400	0.0500		
More Than 3 Years			2.0200	7.0500
TOTAL	0.0400	4.0400		

TRADE RECEIVABLE

(Rs. In lakhs)

Particulars	31.03.2024 Unaudited	30.09.2023 Unaudited	31.03.2023 Audited	30.09.2022 Unaudited
Due Less than 6 Months				
Due 6 Month to 1 Year				
Due 1 to 2 Years				
Due 2 to 3 Years	152.2100	134.2650	139.4200	148.9800
More Than 3 Year				
Total Trade Receivable	152.2100	134.2650	139.4200	148.9800

Undisputed Trade Receivable

(A) Considered Good	152.2100	134.2650	139.4200	148.9800
(B) Considered Doubtfull				



GHUSHINE FINTRRADE OCEAN LIMITED

CIN: L65910GJ1995PLC025823

Regd. Office: Ground Floor -27, Aagam Cross Road, AC Market, Opposite Star Galaxy, Near Shringar Residency, Vesu Abhaya Road, Surat-395007.
Contact No.: +91-93776 47822, Email id: ghushine95@gmail.com

UNAUDITED FINANCIAL RESULTS FOR THE HALF-YEAR ENDED 31ST MARCH, 2024

SR. NO.	Particulars	Half Year Ended				(Rs. In Lakhs)
		31-03-2024	30/09/2023	31/03/2023	30/09/2022	
		Unaudited	Unaudited	Audited	Unaudited	
I	Revenue from Operations					
II	Net Sales/Income from Operations (Net of excise duty)	144.2700	0.3900	0.1600		
III	Other Operating Income	22.6000	12.2500	21.8500		
	TOTAL REVENUE (I) + (II)	166.8700	12.6500	22.0100		11.5700
	EXPENSES					
	Cost of Materials Consumed					
	Purchase of stock-in-trade	122.6300				
	Changes in inventories of finished goods, WIP and Stock	19.6648	0.3800	0.1600		
	Finance Costs					
	Employee Benefit Expenses					
	Depreciation and Amortization Expenses	9.9926	9.2700	8.4900		8.3200
	Other Expenses	0.7310		0.6800		
	TOTAL EXPENSES	1.8200	2.9900	1.3900		2.7900
IV	Profit before Exceptional and Extraordinary Items and Tax (III) - (IV)	154.8383	12.6400	10.7200		11.1100
V	Exceptional Items	12.0317	0.0100	11.2900		0.4600
VI	Profit before Extraordinary Items and Tax (V) - (VI)	0.2180				
VII	Extraordinary Items	11.8137	0.0100	11.2900		0.4600
VIII	Profit Before Tax (VII) - (VIII)	11.8137	0.0100	11.2900		0.4600
IX	Tax Expense					
X	Current Tax	0.1175		-0.0125		
	Deferred Tax	0.1360		0.0666		
		-0.0185		-0.0791		
XI	Profit/(Loss) for the period from Continuing Operations (IX) - (X)	11.6962	0.0100	11.3025		0.4600
XII	Profit/(Loss) from Discontinuing Operations					
XIII	Tax Expense of Discontinuing Operations					
XIV	Profit/(Loss) from Discontinuing Operations (after tax) (XII) + (XIII)					
XV	Profit/(Loss) for the Period (XI) + (XIV)	11.6962	0.0100	11.3025		0.4600
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- per Share)	494.4900	494.4900	494.4900		494.4900
XVII	Earnings per Equity Share (not annualised)					
	-Basic (XV) / (XVI)	0.2365	0.0002	0.2286		0.0093
	-Diluted	0.2365	0.0002	0.2286		0.0093

FOR GHUSHINE FINTRRADE OCEAN LIMITED

P.R. Jariwala
Pratik R. Jariwala
(Director)
DIN: 07768431

Bhavik S. Lankapati
(Director)
DIN: 07315285

Alok B. Jain
(Director)
DIN: 00006643



GHUSHINE FINTRRADE OCEAN LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024

(Rs. in Lakhs)

Sr. No.	PARTICULARS	YEAR ENDED		YEAR ENDED	
		31.03.2024	30.09.2023	31.03.2023	30.09.2022
		Unaudited	Unaudited	Audited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit before Tax and Extraordinary items	0.3600	0.0113	0.0571	0.4600
	Adjustments for :				
	Depreciation	0.7300	-	0.6811	-
	Provision for Income Tax	-0.1366	-	-0.0715	-
	Extra Ordinary Items	-	-	-0.0621	-
	Interest Income	-22.6000	-12.2537	-21.8502	-
	Operating Profit Before Working Capital Changes	-21.6466	-12.2424	-21.2456	0.4600
	Adjustments for :				
	Proceeds from / (repayment of) long term borrowings	-	-	-	-
	Trade Payable & Other Long Term Liabilities	-0.1300	5.0082	3.1140	2.3400
	Trade Receivable & Long Term Loans and advances	7.2400	-6.5923	-0.2511	0.0800
	Audit Fees Payable	-	-	-	-
	Cash Generated From / (Used In) Operations	-14.5366	-13.8265	-18.3827	2.8800
	Taxes Paid	-	-	-	-
	Interest Paid	-	-	-	-
	Cash Flow Before Extraordinary Items	-	-	-	-
	Other adjustments	-0.2200	-	-	-
	Net Cash from Operating Activities	-14.7566	-13.8265	-18.3827	2.8800
B	CASH FLOW FROM INVESTING ACTIVITIES:				
	Purchase of Fixed Assets	-2.0900	-	-2.2458	-2.2500
	Investment Purchase	-20.0000	-	-	-
	Sale of Fixed Assets	-	-	-	-
	Interest Received	22.6000	12.2537	21.8508	-
	Net Cash Used in Investing Activities	0.5100	12.2537	19.6050	-2.2500
C	CASH FLOW FROM FINANCING ACTIVITIES:				
	Proceeds from Share Capital & Share Premium	-	-	-	-
	Proceeds from Share application money	-	-	-	-
	Proceeding From Loan and Advances	22.7300	-	-	-
	Repayment Of Liability	-7.5400	-	-	-
	Deferred Payment Credit in respect of Vehicle	-	-	-	-
	Bank Charges	-	-	-	-
	Proceeds from Bank/ FIS borrowings for Working Capital	-	-	-	-
	Proceeds from Bank for Vehicle Loan	-	-	-	-
	Net Cash Generated in Financing Activities	15.1900	-	-	-
	Net Increase in Cash and Cash Equivalents	0.9434	-1.5729	1.2223	0.6300
	Cash And Cash Equivalents as at the Beginning of the year	2.0100	2.0100	0.7846	0.7800
	Cash And Cash Equivalents as at the Closing of the year	2.9534	0.4371	2.0070	1.4100

For N. C. RUPAWALA & CO.
Chartered Accountants
Reg.No.125757W

Nehal C. Rupawala

(Nehal C. Rupawala)

Partner

M. No.118029

Date : 13/05/2024

Place : SURAT

UDIN:



24118029 BK AM TK 8146

FOR GHUSHINE FINTRRADE OCEAN LIMITED



P. R. Jariwala

Pratik R. Jariwala

(Director)

DIN:07768431

Bhavini J. Lankapati

(Director)

DIN:07315285

Alok B. Jain

Alok B. Jain

(Managing Director)

DIN: 00006643

Ghushine Finttrade Ocean Limited
Ground Floor -27, Aagam Cross Road, AC Market, Opposite Star Galaxy, Near Shrungar Residency, Vesu Abhava Road, Surat-395007
CIN - 165910GJ1995PLC025823 | Email - ghushine95@gmail.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31st March 2024

(Rs. In Lakhs)

Sr. No.	PARTICULARS	Half-Year Ended			
		31.03.2024	30.09.2023	31.03.2023	30.09.2022
		Unaudited	Unaudited	Audited	Unaudited
1	Total Income From Operation	166.8700	12.6500	22.0100	11.5700
2	Net Profit (Loss) For The Period (Before Tax Exceptional And /Or Extraordinary Items	12.0317	0.0100	11.2900	0.4600
3	Net Profit (Loss) For The Period Before Tax (After Exceptional And /Or Extraordinary Items	11.8137	0.0100	11.2900	0.4600
4	Net Profit (Loss) For The Period After Tax (After Exceptional And /Or Extraordinary Items	11.6962	0.0100	11.3000	0.4600
5	Total Comprehensive Income For The Period (Comprising Profit/(Loss)For The Period (After Tax) And Other Comprehensive Income (After Tax)	11.6962	0.0100	11.3000	0.4600
6	Equity Share Capital	494.4900	494.4900	494.4900	494.4900
7	Reserves (Excluding Revaluation Reserve) As Shown In Balance Sheet Of The Previous Year				
8	Earning Per Share (Of Rs. 10 Each) For Continuing And Discontinuing Operation	0.2365	-	0.2286	0.0090
	1. Basic	0.2365	-	0.2286	0.0090
	2. Diluted	0.2365	-	0.2286	0.0100



General information about company		
Scrip code*	539864	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE009U01011	
Name of company	GHUSHIEN FINTRRADE OCEAN LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-10-2023	
Date of end of financial year	30-09-2024	
Date of board meeting when results were approved	13-05-2024	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-05-2024	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Half Yearly	
Reporting Quarter	Half yearly	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	TEXTILE	
Start date and time of board meeting	13-05-2024 10:00	
End date and time of board meeting	13-05-2024 12:20	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	No	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	No	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	No	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	No	
Latest Date on which RPT policy is updated		
Indicate Company website link for updated RPT policy of the Company		
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	NOT APPLICABLE

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-10-2023	01-10-2023	
Date of end of reporting period		31-03-2024	31-03-2024	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	144.27	144.27	
	Other income	22.6	22.6	
	Total income	166.87	166.87	
2	Expenses			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	122.63	122.63	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	19.66	19.66	
(d)	Employee benefit expense	9.99	9.99	
(e)	Finance costs	0	0	
(f)	Depreciation, depletion and amortisation expense	0.73	0.73	
(g)	Other Expenses			
1	Other Expenses	1.82	1.82	
	Total other expenses	1.82	1.82	
	Total expenses	154.83	154.83	
3	Total profit before exceptional items and tax	12.04	12.04	
4	Exceptional items	-0.22	-0.22	
5	Total profit before tax	11.82	11.82	
6	Tax expense			
7	Current tax	0.14	0.14	
8	Deferred tax	-0.02	-0.02	
9	Total tax expenses	0.12	0.12	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	11.7	11.7	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	11.7	11.7	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	11.7	11.7	
19	Total profit or loss, attributable to			

	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	494.49	494.49	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.24	0.24	
	Diluted earnings (loss) per share from continuing operations	0.24	0.24	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.24	0.24	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.24	0.24	
24	Debt equity ratio	0	0	Textual Information(1)
25	Debt service coverage ratio	0	0	Textual Information(2)
26	Interest service coverage ratio	0	0	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	3.38
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	20
	Trade receivables, non-current	0
	Loans, non-current	295.04
	Other non-current financial assets	0
	Total non-current financial assets	315.04
	Deferred tax assets (net)	0.22
	Other non-current assets	5.08
	Total non-current assets	323.72
2	Current assets	
	Inventories	28.6
	Current financial asset	
	Current investments	0
	Trade receivables, current	152.21
	Cash and cash equivalents	2.95
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	0.6
	Total current financial assets	155.76
	Current tax assets (net)	0
	Other current assets	0
	Total current assets	184.36
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	508.08
	Total current assets	184.36
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0

	Total assets	508.08
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	494.49
	Other equity	13.42
	Total equity attributable to owners of parent	507.91
	Non controlling interest	
	Total equity	507.91
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	0.04
	Total non-current financial liabilities	0.04
	Provisions, non-current	0.13
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	0.17
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other current financial liabilities	0
	Total current financial liabilities	0
	Other current liabilities	0
	Provisions, current	0
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	0
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	0.17
	Total equity and liabilities	508.08
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-10-2023	01-10-2023
Date of end of reporting period		31-03-2024	31-03-2024
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	11.82
2	Adjustments for re concile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-0.13
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0.73
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0.14
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	-22.6
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-13.36
	Other adjustments for non-cash items	-42.94
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-0.22
	Total adjustments for re concile profit (loss)	-33.18
	Net cash flows from (used in) operations	-21.36
	Dividends received	0

	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0.22
	Other inflows (outflows) of cash	7.11
	Net cash flows from (used in) operating activities	-14.47
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	2.09
	Proceeds from sales of investment property	0
	Purchase of investment property	20
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	22.6
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	0.51
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0

	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	7.54
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	22.73
	Net cash flows from (used in) financing activities	15.19
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1.23
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	1.23
	Cash and cash equivalents cash flow statement at beginning of period	2.01
	Cash and cash equivalents cash flow statement at end of period	3.24

