

MMWL/SEC/25-26

November 13, 2025

To

The BSE Limited,

1st Floor, New Trading Wing,
Rotunda Building, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001
corp.relations@bseindia.com

Security Code No: 512267

Dear Sir(s)/ Madam,

RE: Disclosures under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “SEBI Listing Regulations”)

Sub: Outcome of the meeting of the Board of Directors held on November 13, 2025

Time of Commencement: 01:00 P.M.

Time of Conclusion: 03:50 P.M.

This is in continuation to our earlier intimation dated November 06, 2025, with respect to the meeting of the Board of Directors of the Company, scheduled on November 13, 2025.

In terms of Regulation 30 read with Part A of Schedule III of the SEBI Listing Regulations, we would like to inform all our stakeholders that the Board of Directors, at its meeting held today, has, inter-alia, considered and approved the **Un-audited Financial Results of the Company for the 02nd Quarter and Half Year ended September 30, 2025, of the Financial Year 2025-26**, both on Standalone and Consolidated basis (“**Financial Results**”), in accordance with the provisions of Regulation 33 of the SEBI Listing Regulations, along with the Limited Review Report of the Auditors’ thereon, duly reviewed and recommended by the Audit Committee in its meeting held today.

The copies of the aforesaid Financial Results along with the Limited Review Reports thereon issued by M/s SGN & CO., Chartered Accountants, Statutory Auditors of the Company are enclosed herewith.

The Statement of Assets & Liabilities and the Statement of Cash Flow, for the half year ended September 30, 2025, are also enclosed herewith.

Arrangements have also been made for publication of the aforesaid Financial Results in Newspapers, as per the requirements of Regulation 47 of the SEBI Listing Regulations.

Please note that aforesaid Financial Results will also be available on the Company’s website at www.mmwlindia.com.

Registered Office: A/308, Dynasty Business Park CHS LTD, A K Road, Opp. Sangam Cinema, Near Kohinoor Hotel, Andheri (East), Mumbai – 400059; Telephone: +91-22-46089205, Fax: +91-91-22-46089205

Corp Office: Plot No 38, 4th Floor, Sector 32, Gurgaon 122001.
Telephone: +91-124-4310000, Fax: +91-124-4310050 Email: mmwl.corporate@gmail.com
Website: www.mmwlindia.com, Corporate Identity Number: L32100MH1985PLC036518

You are requested to take the above information on records and upload the same on your respective websites.

Thanking you,

Yours faithfully,

For **Media Matrix Worldwide Limited**

Mohd Sagir
(Company Secretary)

Encl:-

1. Limited Review Reports & Un-audited Financial Results
2. Statement of Assets and Liabilities;
3. Statement of Cash Flow.

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SGN & CO.

CHARTERED ACCOUNTANTS

BRANCH OFFICE :
S-503, SCHOOL BLOCK,
SHAKARPUR,
NEW DELHI-110 092

Phone : 022-49747502
E-mail : mohan@sgnco.in

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE
UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE
REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)
REGULATIONS, 2015, AS AMENDED**

To,
The Board of Directors,
Media Matrix Worldwide Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results (the "Statement") of **MEDIA MATRIX WORLDWIDE LIMITED** ('the Company') for the quarter and half year ended September 30, 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'). 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a conclusion on the Statement based on our review.
2. 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 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.
3. Based on our review conducted and procedures performed as 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies



generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SGN & CO.
Chartered Accountants
Firm Registration No. 134565W

Mohan Kheria

Mohan Kheria
(Partner)
M. No. 543059
UDIN: 25543059BMUJVR7497



Place: Gurugram
Dated: November 13, 2025



SGN & CO.

CHARTERED ACCOUNTANTS

BRANCH OFFICE :
S-503, SCHOOL BLOCK,
SHAKARPUR
NEW DELHI-110 092

Phone : 022-49740562
E-mail : mohan@sgnco.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors,
Media Matrix Worldwide Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **MEDIA MATRIX WORLDWIDE LIMITED** ("the Parent") and its Subsidiaries (the parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2025 ("the statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations'). 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, as amended, read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to issue a conclusion on the Statement based on our review.
2. 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 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.

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.

3. This Statement includes the results of the following entities:
 - i. nexG Devices Private Limited
 - ii. Media Matrix Enterprises Private Limited



4. Based on our review conducted and procedures performed as stated in paragraph 2 above, and based on the consideration of review reports of other auditors referred to in paragraph 5 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We did not review the interim financial results and other financial information in respect of both subsidiaries included in the consolidated unaudited financial results, whose interim financial results/financial information before consolidation adjustments, reflect total assets of Rs. 43,898.78 Lakhs as at September 30, 2025, total revenues of Rs. 38,541.56 lakhs and 61,826.60 lakhs, total net profit/(loss) after tax of Rs. 151.91 lakhs and Rs. 268.17 lakhs, total comprehensive Income/(loss) of Rs. (1,998.12) lakhs and Rs. 3,211.91 lakhs for the quarter and half year ended September 30, 2025 respectively, and net cash inflows/(outflows) of Rs. (988.92) Lakhs for the half year ended September 30, 2025, as considered in the consolidated unaudited financial results. These interim financial results and other financial information have been reviewed by other auditors whose report 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 these subsidiaries, is based on the reports of the other auditors and the procedures performed by us as stated in paragraph 2 above.

Our conclusion on the Statement is not modified in respect of above matter.

For SGN & CO.
Chartered Accountants
Firm Registration No. 134565W

Mohan Kheria

Mohan Kheria
(Partner)
M. No. 543059
UDIN: 25543059BMUJVS5322



Place: Gurugram
Dated: November 13, 2025

Media Matrix Worldwide Limited
Registered Office: A/308, Dynasty Business Park CHS Ltd, A K Road, Opp Sangam Cinema, Near Kohinoor Hotel, Andheri (East), Mumbai – 400059
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(Rs. in Lakhs)

Sr. No.	Particulars	Statement of Unaudited Standalone Financial Results for the second quarter and half year ended September 30, 2025						Statement of Unaudited Consolidated Financial Results for the second quarter and half year ended September 30, 2025					
		Three months ended	Preceding three months Ended	Corresponding three months Ended in the previous year	Year to dated Figures for Current Period ended	Year to dated Figures for Previous Period ended	Previous Financial year ended	Three months ended	Preceding three months Ended	Corresponding three months Ended in the previous year	Year to dated Figures for Current Period ended	Year to dated Figures for Previous Period ended	Previous Financial year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income												
	Revenue from Operations												
a	Sale of products	-	-	-	-	-	-	38,541.56	23,285.04	1,12,483.17	61,826.60	1,35,384.37	1,88,244.33
b	Sale of services	79.95	80.05	76.75	160.00	154.20	305.95	79.95	80.05	76.75	160.00	304.15	458.06
	Total revenue from Operations	79.95	80.05	76.75	160.00	154.20	305.95	38,621.51	23,365.09	1,12,559.92	61,986.60	1,35,688.52	1,88,702.39
	Other Income	64.73	58.23	59.42	122.96	109.97	225.78	83.02	122.13	88.62	205.15	234.38	345.93
	Total Income	144.68	138.28	136.17	282.96	264.17	531.73	38,704.53	23,487.22	1,12,648.54	62,191.75	1,35,922.90	1,89,048.32
2	Expenses												
a	Finance costs	2.89	2.51	1.34	5.40	2.90	6.10	441.81	357.70	315.66	799.51	657.25	1,389.45
b	Purchase of stock-in-trade	-	-	-	-	-	-	41,013.48	18,356.93	1,13,350.41	59,370.41	1,33,536.71	1,86,284.58
c	Changes in inventories of stock-in-trade	-	-	-	-	-	-	(4,353.10)	3,567.92	(2,676.51)	(785.18)	(1,211.34)	(4,389.56)
d	Employee Benefits expenses	39.03	25.92	31.20	64.95	54.21	111.05	207.41	165.64	149.12	373.05	249.66	585.39
e	Depreciation and amortisation expenses	5.99	5.97	6.02	11.96	12.05	23.99	16.89	17.41	20.10	34.30	39.81	78.42
f	Other expenses	47.12	36.63	37.82	83.75	72.51	174.18	1,121.88	803.20	1,233.03	1,925.08	2,173.37	4,327.73
	Total Expenses	95.03	71.03	76.38	166.06	141.67	315.32	38,448.37	23,268.80	1,12,391.81	61,717.17	1,35,445.46	1,88,276.01
3	Profit / (Loss) before exceptional items & Tax (1-2)	49.65	67.25	59.79	116.90	122.50	216.41	256.16	218.42	256.73	474.58	477.44	772.31
4	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3-4)	49.65	67.25	59.79	116.90	122.50	216.41	256.16	218.42	256.73	474.58	477.44	772.31
6	Tax expense :												
	Current tax	(2.60)	2.60	2.95	-	6.36	0.98	52.65	37.79	52.38	90.44	90.31	327.30
	Deferred Tax	(0.52)	(0.30)	(0.58)	(0.82)	(0.32)	(0.33)	(1.07)	(0.58)	(1.19)	(1.65)	(1.39)	0.06
7	Net Profit / (Loss) for the period/year (5-6)	52.77	64.95	57.42	117.72	116.46	215.76	204.58	181.21	205.54	385.79	388.52	444.95
8	Other Comprehensive Income												
A	i. Items that will not be reclassified to profit or loss	(1.44)	(0.28)	(1.06)	(1.72)	(0.94)	(1.17)	(2,151.76)	5,093.49	1,147.26	2,941.73	(2,090.68)	(16,146.52)
	ii. Income tax relating to items that will not be reclassified to profit or loss	0.36	0.07	0.21	0.43	0.24	0.30	0.65	0.07	0.66	0.72	0.72	0.69
	Subtotal	(1.08)	(0.21)	(0.85)	(1.29)	(0.70)	(0.87)	(2,151.11)	5,093.56	1,147.92	2,942.45	(2,089.96)	(16,145.83)
B	i. Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
	Other Comprehensive Income for the period/year after tax	(1.08)	(0.21)	(0.85)	(1.29)	(0.70)	(0.87)	(2,151.11)	5,093.56	1,147.92	2,942.45	(2,089.96)	(16,145.83)
9	Total Comprehensive Income for the period/year (7+8)	51.69	64.74	56.57	116.43	115.76	214.89	(1,946.53)	5,274.77	1,353.46	3,328.24	(1,701.44)	(15,700.88)
10	Profits attributable to:												
	Owners of the Parent	-	-	-	-	-	-	143.36	148.23	149.24	291.59	293.23	349.68
	Non Controlling Interest	-	-	-	-	-	-	61.22	32.98	56.30	94.20	95.29	95.27
11	Other Comprehensive Income attributable to:												
	Owners of the Parent	-	-	-	-	-	-	(2,150.75)	5,093.56	1,148.49	2,942.81	(2,089.36)	(16,145.34)
	Non Controlling Interest	-	-	-	-	-	-	(0.36)	(0.00)	(0.57)	(0.36)	(0.60)	(0.49)
12	Total Comprehensive Income attributable to:												
	Owners of the Parent	-	-	-	-	-	-	(2,007.39)	5,241.79	1,297.73	3,234.40	(1,796.13)	(15,795.66)
	Non Controlling Interest	-	-	-	-	-	-	60.86	32.98	55.73	93.84	94.69	94.78
13	Paid-up equity share capital (Face Value of Re.1/-each)	11,327.42	11,327.42	11,327.42	11,327.42	11,327.42	11,327.42	11,327.42	11,327.42	11,327.42	11,327.42	11,327.42	11,327.42
14	Other Equity						3,773.66						1,690.68
15	Earning per Share (Face Value of Re.1/- each)*												
	Basic (In Rs.)	0.0047	0.0057	0.0051	0.0104	0.0103	0.0190	0.0127	0.0131	0.0132	0.0257	0.0259	0.0309
	Diluted (In Rs.)	0.0047	0.0057	0.0051	0.0104	0.0103	0.0190	0.0127	0.0131	0.0132	0.0257	0.0259	0.0309
	See Accompanying note to financial results												

* Basic and Diluted Earnings Per Share (EPS) is not annualised for the quarter and half year ended September 30, 2025, quarter and half year ended September 30,2024 and quarter ended June 30, 2025.



Notes:

- 1 The above Unaudited Standalone and Consolidated Financial Results for the second quarter and half year ended September 30, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 13, 2025.
- 2 The above Unaudited Financial Results are in compliance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time .
- 3 The Consolidated Unaudited Financial Results for the second quarter and half year ended September 30, 2025 represents the result of the Company including its subsidiary companies, namely nexG Devices Private Limited (NDPL) and Media Matrix Enterprises Private Limited (MMEPL).
- 4 On Standalone and Consolidated basis, the Company is engaged in the business of "Digital Media and Electronic Items trading". Therefore, there is no separate reportable segment as per Ind AS- 108 "Operating Segment".
- 5 The Company conducts its operations along with its subsidiaries. The Consolidated Unaudited Financial Statements for the second quarter and half year ended September 30, 2025 are prepared in accordance with the principles and procedures for the preparation and presentation of the consolidated accounts as set out in the Ind AS 110 notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The financial statements of the parent Company and its subsidiaries for the second quarter and half year ended September 30, 2025 have been combined on a line by line basis by adding together the book value of like items of assets, liabilities, income and expenses, after eliminating intra group balances, transactions and resulting unrealised gains/losses. The Consolidated Financial Statement are prepared by applying uniform accounting policies.
- 6 Other Comprehensive Income/(Expense) includes (Rs. 2,149.17) lakhs and Rs. 2,944.60 lakhs for the second quarter and half year ended September 30, 2025 respectively, being income/(loss) due to change in fair value of Investments held by one of the subsidiary Company. In accordance with Ind AS 32 'Financial Instruments', such investment has been classified as 'Financial assets measured at FVTOCI' and measured at fair value in consolidated financial results.
- 7 The Company is registered with Reserve Bank of India (RBI) vide registration no. 13.01287 dated August 13, 1999 as an NBFC Company. The Company had applied for deregistration as NBFC, however, as per the extant guidelines of RBI, the Company shall continue as NBFC till the time it reduces its investment below 50% of total assets to qualify for deregistration and would continue to do compliances of NBFC as applicable.
- 8 Previous period figures have been re-grouped/ re-classified wherever considered necessary to confirm to current period classification.

Place : Gurugram
Date: November 13, 2025

By the order of the Board
For Media Matrix Worldwide Limited

(Sandeep Jairath)
Whole Time Director cum Chief Financial Officer
DIN 05300460



Media Matrix Worldwide Limited
Statement of Assets and Liabilities as at September 30, 2025

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	As at September 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025
	Unaudited	Audited	Unaudited	Audited
ASSETS				
1. Financial Assets				
(a) Cash and Cash Equivalents	13.53	4.58	78.14	1,058.11
(b) Bank Balances other than (a) above	2.48	2.48	450.57	2,823.84
(c) Receivables	-	-	14,175.28	9,148.79
(d) Loans	-	-	829.00	829.00
(e) Investments	15,232.27	15,088.27	12,312.09	9,352.72
(f) Others Financial Assets	17.15	17.39	151.45	162.65
Total Financial Assets	15,265.43	15,112.72	27,996.53	23,375.11
2. Non-Financial Assets				
(a) Inventories	-	-	9,442.74	8,657.57
(b) Current Tax Assets (Net)	160.74	144.74	599.15	663.76
(c) Deferred Tax Assets (Net)	8.27	7.02	1.78	-
(d) Property, Plant and Equipment	57.72	61.32	286.64	307.45
(e) Right-of-Use Assets	33.44	41.80	33.44	41.80
(f) Other Intangible Assets	-	-	0.08	0.08
(g) Others Non Financial Assets	17.27	52.47	4,767.34	3,132.27
Total Non-Financial Assets	277.44	307.35	15,131.17	12,802.93
Total Assets	15,542.87	15,420.07	43,127.70	36,178.04
LIABILITIES AND EQUITY				
LIABILITIES				
1. Financial Liabilities				
(a) Trade Payables				
i. Total outstanding dues of micro enterprises and small enterprises ; and	1.90	4.26	6.10	10.49
ii. Total outstanding dues of creditors other than micro enterprises and small enterprises.	24.45	39.44	10,648.16	5,353.97
(b) Borrowings (other than Debt Securities)	80.00	39.00	14,296.61	16,682.80
(c) Lease Liabilities	38.66	46.81	38.66	46.81
(d) Other Financial Liabilities	147.51	123.75	1,058.71	713.37
Total Financial Liabilities	292.52	253.26	26,048.24	22,807.44
2. Non-Financial Liabilities				
(a) Current Tax Liabilities (Net)	-	-	8.81	0.44
(b) Provisions	26.25	21.71	73.97	62.60
(c) Deferred Tax Liabilities (Net)	-	-	-	0.61
(d) Other Non Financial Liabilities	6.59	44.02	794.34	288.85
Total Non-Financial Liabilities	32.84	65.73	877.12	352.50
3. Equity				
(a) Equity Share Capital	11,327.42	11,327.42	11,327.42	11,327.42
(b) Other Equity	3,890.09	3,773.66	2,387.92	(702.47)
Equity attributable to owners of the parent	15,217.51	15,101.08	13,715.34	10,624.95
(c) Non Controlling Interest	-	-	2,487.00	2,393.15
Total Equity	15,217.51	15,101.08	16,202.34	13,018.10
Total Liabilities and Equity	15,542.87	15,420.07	43,127.70	36,178.04



Media Matrix Worldwide Limited
Statement of Cash Flows for the Period Ended September 30, 2025

(Rs. in Lakhs)

Particulars	Standalone		Consolidated	
	For the period ended September 30, 2025	For the period ended September 30, 2024	For the period ended September 30, 2025	For the period ended September 30, 2024
	Unaudited	Unaudited	Unaudited	Unaudited
Cash Flow from Operating Activities				
Net profit / (loss) before tax	116.90	122.50	474.58	477.44
Adjustment for :				
Depreciation and Amortisation	11.96	12.05	34.30	39.81
Interest Expense	5.39	2.87	579.23	498.52
Loss on Sale of Property, Plant & Equipments	-	-	0.17	0.16
Interest Income	(0.33)	(0.97)	(52.82)	(65.69)
Dividend Income	-	-	(1.65)	(6.53)
Gain/Loss Fair Valuation of Financial Instrument	-	-	(14.77)	(42.90)
Provision written off/back(net)	-	(8.53)	-	(8.54)
Gain on fair valuation of Financial Guarantee Obligation	(122.63)	(100.47)	(122.63)	(100.47)
Operating cash flow before changes in working capital	11.29	27.45	896.41	791.80
Changes in Working Capital:				
Trade & Other Receivables	35.71	19.10	(6,637.25)	(4,751.75)
Inventories	-	-	(785.18)	(1,211.33)
Trade Payables & Other Current Liabilities	(51.05)	(26.18)	6,142.27	908.10
	(15.34)	(7.08)	(1,280.16)	(5,054.98)
Net cash generated from operations before tax	(4.05)	20.37	(383.75)	(4,263.18)
Taxation	(16.00)	(15.48)	(17.47)	(126.92)
Net Cash from/(used) in Operating Activities (A)	(20.05)	4.89	(401.22)	(4,390.10)
Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipment	-	-	(5.30)	(19.87)
(Increase)/Decrease in Fixed Deposits(having original maturity of more than 3Months)	-	(0.07)	2,373.27	325.38
Loans and advances (given)/received back	-	-	-	1,608.00
Interest Received (net)	0.06	0.49	78.57	205.62
Dividend Received	-	-	1.65	5.50
Net Cash used in Investing Activities (B)	0.06	0.42	2,448.19	2,124.63
Cash Flow from Financing Activities				
Payment of Lease Liabilities - Principal portion	(8.15)	(7.16)	(8.15)	(7.16)
Payment of Lease Liabilities - Interest portion	(1.44)	(1.98)	(1.44)	(1.98)
Proceeds/(Repayment) of Long Term Loan	-	-	(28.30)	(25.99)
Proceeds/(Repayment) of Short Term Loan	41.00	-	(2,357.89)	3,272.18
Interest Paid	(2.47)	(0.23)	(631.16)	(590.05)
Net Cash generated from Financing Activities (C)	28.94	(9.37)	(3,026.94)	2,647.00
Net Increase/(Decrease) in Cash & Cash Equivalents during the Period (A+B+C)	8.95	(4.06)	(979.97)	381.53
Add: Cash & Cash Equivalents as at beginning of the Period	4.58	24.85	1,058.11	89.40
Cash & Cash Equivalents as at the end of the Period	13.53	20.79	78.14	470.93

Notes:

- The above Statement of Cash flows has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.
- Figures in brackets represents cash outflows.
- Components of cash and cash equivalents :-

Particulars	For the period ended September 30, 2025	For the period ended September 30, 2024	For the period ended September 30, 2025	For the period ended September 30, 2024
Cash on hand	-	-	0.10	0.50
Balances with scheduled Banks				
- In Current Accounts	13.44	1.59	77.95	57.64
- In Fixed Deposits 0-3 months	0.09	19.20	0.09	412.79
Cash & Cash Equivalents	13.53	20.79	78.14	470.93

