



formerly known as Commercial Engineers & Body Builders Co Limited) (CIN No – L28100MP1979PLC049375)

Date - 12 November 2022

To,

The Corporate Relationship Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. Security Code: 533272 Security ID: JWL The Manager, Listing Department, National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051. NSE Symbol: JWL

Dear Sir/ Madam,

Sub: Outcome of the meeting of the board of directors held on 12 November 2022

Ref: Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations") read with SEBI circular dated September 09, 2015, bearing reference no. CIR/ CFD/ CMD/ 4/ 2015 ("Disclosure Circular").

This has reference to our letter dated 05 November 2022, pursuant to which we had informed you that a meeting of the board of directors ("**Board**") of Jupiter Wagons Limited (formerly known as Commercial Engineers & Body Builders Co Limited) ("**Company**") will be convened on 12 November 2022.

In furtherance to our intimation, it is hereby informed that the board of directors of Jupiter Wagons Limited ("Company") in its meeting held today i.e. 12 November 2022 have approved :

- 1. The Un-Audited Standalone and Consolidated Financial Results for the Quarter and Half year ended 30 September 2022 of the Company under Ind AS ("the Statement"), which have been approved and taken on record at a meeting of the Board of Directors of the Company held today.
- 2. Limited Review Report issued by M/s Walker Chandiok & Co. LLP, Statutory Auditors of the Company on the Standalone and Consolidated Financial Results for the Quarter / Half year ended 30 September 2022 is also enclosed.

Regd Office	: 48, Vandana Vihar, Narmada Road, Gorakhpur, Jabalpur (M.P.) – 482001
	Email Id – cs@cebbco.com, Website – www.cebbco.com, Tel – 0761-2661336
Factory (Unit I)	: 21,22,33,34, Industrial Area Richhai, Jabalpur - 482010 M.P.,
Factory (Unit II)	: NH12-A, Village Udaipura, Teh. Niwas, Distt. Mandla - 481661 M.P.,
Factory (Unit III)	: Plot No. 690 to 693 & 751 to 756, Sector III, Industrial Area, Pithampur, Distt. Dhar,
Factory (Unit V)	: Plot No. 742, Asangi Phase Area, Saraikela, Jharkhand – 932109,
	: 118, Village Imlai, Near Deori Railway Station, P.O. Panagar, Jabalpur – 483220 : 4/2, Middleton Street, Second Floor, Kolkata (W.B.) 700071 IN





(formerly known as Commercial Engineers & Body Builders Co Limited) (CIN No – L28100MP1979PLC049375)

A copy of the said results along with the Limited Review Report is enclosed herewith. The results are also being made available on the website of the Company at <u>www.cebbco.com</u> / <u>www.jupiterwagons.com</u>.

The meeting of the board of directors commenced at 03.30 p.m. and concluded at 05.15 p.m.

You are requested to take note of the above and arrange to bring it to the notice of all concerned.

Yours faithfully,

For Jupiter Wagons Limited Formerly known as Commercial Engineers & Body Builders Co Limited Deepes by Deepesh Kedia h Kedia Date: 2022.11.12 17:28:38+05'30' Deepesh Kedia Company Secretary

Regd Office	: 48, Vandana Vihar, Narmada Road, Gorakhpur, Jabalpur (M.P.) – 482001
0	Email Id – cs@cebbco.com, Website – www.cebbco.com, Tel – 0761-2661336
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Factory (Unit VI)	: 118, Village Imlai, Near Deori Railway Station, P.O. Panagar, Jabalpur – 483220
Kolkata Office	: 4/2, Middleton Street, Second Floor, Kolkata (W.B.) 700071 IN

Walker Chandiok & Co LLP Unit No - 1, 10th Floor, My Home Twitza, APIIC, Hyderabad Knowledge City, Hyderabad – 500 081, Telangana, India

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

## To the Board of Directors of Jupiter Wagons Limited (Formerly Commercial Engineers and Body Builders Co Limited)

- We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Jupiter Wagons Limited (Formerly Commercial Engineers and Body Builders Co Limited) ('the Company') for the quarter ended 30 September 2022 and the year to date results for the period 1 April 2022 to 30 September 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

Chartered Accountants Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

- 5. We draw attention to note 3 to the accompanying Statement, which states that the Company has accounted for the Scheme of Amalgamation ("the Scheme") between the Company and erstwhile Jupiter Wagons Limited ("Transferor company") from the appointed date i.e. 1 October 2019, pursuant to the approval received from the National Company Law Tribunal vide its order dated 13 May 2022. Consequently, the comparative financial information for the quarter and six month period ended 30 September 2021 has been restated to give the impact of the Scheme. Our conclusion is not modified in respect of this matter.
- 6. The Statement includes the financial results for the quarter and six month period ended 30 September 2021 of the Company after giving impact of merger as described in note 3, on which a special purpose review report has been issued by M/s Kedia Singhania & Co., Chartered Accountants who have expressed an unmodified conclusion vide their report dated 11 November 2022 and whose report has been furnished to us by the Company's Board of Directors, and has been relied upon by us for the purpose of our review of the Statement.

For Walker Chandiok & Co LLP Chartered Accountants Firm Registration No: 001076N/N500013



Nikhil Vaid Partner Membership No. 213356 UDIN: 22213356BCYDKU1348

Place: Chennai Date: 12 November 2022

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(FORMERLY COMMERCIAL ENGINEERS AND BODY BUILDERS CO LIMITED) Regd. office : 48, Vandana Vihar, Narmada Road, Jabalpur - 482 001, Madhya Pradesh, India CIN No: L28100MP1979PLC049375

		· · · · · · · · · · · · · · · · · · ·		· · · · ·	· · · · · · · · · · · · · · · · · · ·		(Rs. in Lakh
Sr.	Particulars	Quarter ended	Preceding quarter ended	Corresponding quarter ended in the previous year	Half year ended	Half year ended	
No.		30 September 2022	30 June 2022	30 September 2021	30 September 2022	30 September 2021	31 March 202
		Unaudited	Unaudited	Unaudited (Refer note 4)	Unaudited	Unaudited (Refer note 4)	Audited
	Income					(10101 11010 4)	·····
1	Revenue from operations	41,671.61	29,540.10	25,212.66	71,211,71	51,709.69	117,835,40
2	Other income	98.81	117.22	33.70	216.03	50.21	339.1
3	Total Income (1+2)	41,770.42	29,657.32	25,246.36	71,427.74	51,759.90	118,174.5
4	Expenses	ж. Т		· · · · · · · · · · · · · · · · · · ·			
	a) Cost of materials consumed	30,063.07	26,775.87	19,193,49	56,838.94	38,849.53	91.688.6
	b) Change in inventories of work-in-progress and finished goods	1,124.54	(5,125.02)	(1,243.50)	(4,000.48)	(890.17)	(2,004.2
	c) Employee benefits expense	1,013.24	905.89	819.42	1,919.13	1,588.14	• •
	d) Finance costs	714.64	558.37	415.30	1,273.01	859.03	3,379.9
	<ul> <li>e) Depreciation and amortisation expense</li> </ul>	658.34	603.03	582.96	1,261,37		1,816.6
	f) Other expenses	4,476.69	3,956.32	3,016,47	8,433.01	1,155.23	2,334.5
	Total expenses	38,050.52	27,674.46	22,784.14	65,724.98	6,131.10 47,692.86	13,356.9 110,572.5
5	Profit before tax (3-4)	3,719.90	1,982.86	2,462.22	5,702.76	4.067.04	7,602.0
6	Tax expense					4,007.04	7.,002.00
	Current tax (net)					2 · · · · · · ·	
	Deferred tax	1,239.52	641.63			-	-
	Total tax expense	1,239.52	641.63	835.23 835,23	1,881.15 1.881.15	1,378.65 1,378.65	2,598.9 2,598.9
7	Profit for the period / year (5-6)	2,480,38	1,341.23	1,626.99	3,821.61	2,688.39	
8	Other Comprehensive Income (OCI)			.,	0,021.01	2,000.35	5,003.0
	Items that will not be reclassified subsequently to profit and loss						
	Remeasurements of the defined benefit plans	12.24	51.03	10.00			
	income tax relating to these items	4.28	17.83	19.96 6.97	63.27	34.92	2.4
	Total Other Comprehensive Income for the period / year	7.96	33.20	12.99	22.11	12.20 22.72	0.8
_					41.10	22,12	1.57
9	Total Comprehensive Income for the period / year (7+8)	2,488.34	1,374.43	1,639.98	3,862.77	2,711.11	5,004.64
0	Paid-up equity share capital (Face value Rs.10/- each)	38,744.74	38,744.74	38,744.74	38,744.74	38,744.74	38,744.74
1	Other equity (Revaluation reserve: Rs. Nil)						29,587.3
2	Earnings per share (EPS) (of Rs.10/- each)						20,007,01
	(EPS for the quarters and period ended are not annualised)						
	- Basic	0.64	0.05				
	- Diluted	0.64	0.35	0.42	0.99	0.69	1.2
	See accompanying notes to the standalone and consolidated	. 0.04	. 0.35	0.42	0,99	0.69	1.29
	financial results	· · ·	-				



## JUPITER WAGONS LIMITED (FORMERLY COMMERCIAL ENGINEERS AND BODY BUILDERS CO LIMITED)

Regd. office : 48, Vandana Vihar, Narmada Road, Jabalpur - 482 001, Madhya Pradesh, India CIN No: L28100MP1979PLC049375

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O4		of Assets and	
Standalono	Statomont	Annata and	1 1
orangalone	Statement C	n asseis and	LIANUITIAS

		As at	(Rs. in Lakhs
Deutieuleus			As at
Particulars		30 September 2022	31 March 2022
		Unaudited	Audited
ASSETS		-	
Non-current assets			
Property, plant and equipment			
Right of use assets		39,451.99	39,319.83
Capital work-in-progress		104.45	109.62
Goodwill		4,147.61	2,219.79
Other intangible assets		2,041.60	2,041.60
Financial assets		1,012.99	1,102.77
(i) Investment			
(ii) Loans		1,212.81	1,004.27
(iii) Other financial assets		43.11	46.32
Deferred tax assets (net)		3,116.62	999.79
ncome-tax asset (net)		806.45	2,709.72
Other non-current assets		276.67	211.36
Total non-current assets		655.67	584.38
i otal non-cultent assets		52,869.97	50,349.45
Current assets			
Inventories			
Financial assets		43,490.90	31,942.99
(i) Trade receivables			and the second second
(ii) Cash and cash equivalent		10,384.70	7,097.41
		634.22	4,068.73
<ul> <li>(iii) Bank balances other than</li> <li>(iv) Loans</li> </ul>	i (ii) above	3,113.57	2,819.69
(v) Other financial assets		431.58	55.84
		3,917.96	2,506.34
Current tax assets (net) Other current assets		69.12	38.07
Total current assets		12,397.21	8,402.34
i otar current assets		74,439.26	56,931.41
Fotal assets		127,309.23	107,280.86
and the second		121,000.20	107,200.00
EQUITY AND LIABILITIES			· · · · · · · · · · · · · · · · · · ·
Equity		and the second second	
Equity share capital		38,744.74	20 744 74
Other equity		33,450.13	38,744.74
Total equity		72,194.87	29,587.37
		12,134.07	68,332.11
_iabilities			
Ion-current liabilities			
Financial liabilities			
(i) Borrowings		0.040.40	0740.04
(ii) Lease liabilities		2,343.43	2,749.61
Provisions		41.59	41.84
Total non-current liabilities		301.61	300.79
		2,686.63	3,092.24
Current liabilities		1	
inancial liabilities			
(i) Borrowings		00,000,44	
(ii) Lease liabilities		20,996.44	11,125.25
(iii) Trade payables		0.51	0.51
	of Micro and Small Enterprises	107.00	
(b) Total outstanding dues (	of creditors other than Micro and Small Enterprises	487.92	563.28
(iv) Other financial liabilities	or creations other than wilcro and Small Enterprises	19,507.81	13,804.08
Other financial habilities	and the second	440.96	405.67
		10,030.42	9,120.15
Provisions		317.91	313.80
Current tax liabilities (net)		645.76	523.77
Total current liabilities		52,427.73	35,856.51
Total equity and liabilities		127,309.23	107,280.86



## JUPITER WAGONS LIMITED (FORMERLY COMMERCIAL ENGINEERS AND BODY BUILDERS CO LIMITED) Regd. office : 48, Vandana Vihar, Narmada Road, Jabalpur - 482 001, Madhya Pradesh, India CIN No: L28100MP1979PLC049375 Standalone Statement of Cash flow

Standalo	ne Statement of Cash flow		
			(Rs in Lakh
Particulars		Half year ended	Half year ended
		30 September 2022	30 September 202
		Unaudited	Unaudited
Cash flow from operating activities	•		
	$(1,1) = \sum_{i=1}^{n} (1,1) = \sum_{i=1}^{n} (1,1$		
Profit before tax		5,702.76	4.007.0
Adjustments for :	•	5,702.76	4,067.0
Depreciation and amortisation expense		1 061 97	4 455 0
Profit on disposal of assets		1,261.37	1,155.2
Allowance for doubtful debts (net)		(4.55) 68.46	(10.5
Bad debt written off	· ·	00.40	
Unrealised gain on foreign exchange fluctuation (net)		(0.50)	7.8
Provisions/liabilities no longer required written back		(8.53)	(1.2
Income from dividend on mutual funds		(10.98)	(4.3
Fair value (gain) / loss on mutual funds		. (0.66)	(0.4
Interest income on deposits with banks		(0.01)	0.0
Interest income on deposits with others		(123.29)	(28.4
Finance cost		(9.39)	(5.4
		1,273.01	859.0
Operating profit before working capital changes		8,148.19	6,038.7
Adjustments for:			0,000.1
Increase) / decrease in assets			
Loans		(72.52)	(13.3
Other financial assets	•	(1,403.16)	(13.3
Other assets		(4,056.21)	(3,198.7
Inventories		(11,547.91)	(7,379.6
Trade receivables		(3,345.28)	• •
ncrease / (decrease) in liabilities		(0,040,20)	703.5
Provisions			
Other financial liabilities		68.21	37.7
Other current liabilities		(22.30)	116.2
		910.24	3,460.4
Trade payables		5,636.88	585.4
Cash (used in) / generated from operations		(5,683.86)	695.3
Income-taxes paid (net of refunds)		25.64	(62.1
Net cash (used in) / generated from operating activities (A)	•	(5,658.22)	633.1
Sach flour from town the sector to the		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	000.1
Cash flow from investing activities			
Payment for purchases of property, plant and equipment, other inta	naible assets and capital work in programs	(3,482.93)	10.050.0
Proceeds from disposal of assets	and depice and depice work in progress	305.20	(2,056.2
Investment in bank deposits			96.1
Loan given to related party		(2,393.72)	(533.6
Investment in shares of joint venture		(300.00)	-
Investment in mutual fund		(208.01)	
Dividend received		(0.53)	(0.6
Interest received		0.66	0.4
		107.23	5.4
let cash used in investing activities (B)		(5,972.10)	(2,488.4
ash flow from financing activities			· · ·
	· ·		
Proceeds / (repayment) from short term borrowings (net)		10,136.39	(940.0
Proceeds from long term borrowings		127.00	(0+0.0
Repayment of long term borrowings		(798.39)	(125.8
Repayment of lease liabilities		(3.03)	(3.0
Finance cost paid	•	(1,266.16)	(848.3
et cash generated from / (used in) financing activities (C)		8,195.81	
• · · · · · · · · · · · · · · · · · · ·		0,155.01	(1,917.)
et cash flow decrease during the period (A+B+C)		(3,434.51)	(3,772.)
ash and cash equivalents at the beginning of the year	and the second	4,068.73	4,704.5
		634.22	931.9
ash and cash equivalents at the end of the period			
components of cash and cash equivalents			
components of cash and cash equivalents			
components of cash and cash equivalents lalances with scheduled banks: - Current accounts		609.36	913 3
Components of cash and cash equivalents Balances with scheduled banks: - Current accounts		609.36 24.86	
Cash and cash equivalents at the end of the period Components of cash and cash equivalents Balances with scheduled banks: - Current accounts Cash on hand Cash and cash equivalents at the end of the period			913.3 18.6

Note: The above statement of cash flow has been prepared under the 'Indirect Method' as set out in Ind AS 7 'Statement of Cash Flows'

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## Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

### To the Board of Directors of Jupiter Wagons Limited (Formerly Commercial Engineers and Body Builders Co Limited)

- 1. We have reviewed the accompanying Statement of unaudited consolidated financial results ('the Statement') of Jupiter Wagons Limited [Formerly Commercial Engineers and Body Builders Co Limited] ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and joint ventures (refer Annexure 1 for the list of subsidiaries and joint ventures included in the Statement) for the quarter ended 30 September 2022 and and the consolidated year to date results for the period 01 April 2022 to 30 September 2022, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be

**Chartered Accountants** 

disclosed in accordance with the requirements 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.

5. The Statement includes the financial results for the quarter and six month period ended 30 September 2021 of the Group and its joint ventures, on which a special purpose review report has been issued by M/s Kedia Singhania & Co., Chartered Accountants who have expressed an unmodified conclusion vide their report dated 11 November 2022 and whose report has been furnished to us by the Holding Company's Board of Directors, and has been relied upon by us for the purpose of our review of the Statement.

Our conclusion is not modified in respect of this matter.

6. We did not review the financial information of two subsidiaries included in the Statement, whose financial information reflects total assets ₹ 367.60 lakhs as at 30 September 2022 and total revenues of ₹ 0.30 lakhs and ₹ 0.60 lakhs, total net loss after tax of ₹ 31.18 lakhs and ₹ 53.66 lakhs and total comprehensive loss of ₹ 31.18 lakhs and ₹ 53.66 lakhs for the quarter and six month period ended on 30 September 2022, respectively, and cash flows (net) of ₹ 21.97 lakhs for the period ended 30 September 2022, as considered in the Statement. The Statement also includes the Group's share of net loss after tax of ₹ 43.46 lakhs and ₹ 81.13 lakhs and ₹ 81.13 lakhs for the quarter and six month period ender and six month period ended on 30 September 2022, respectively, as comprehensive loss of ₹ 43.46 lakhs and ₹ 81.13 lakhs for the quarter and six month period ender and six

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

#### For Walker Chandiok & Co LLP Chartered Accountants Firm's Registration No.: 001076N/N500013

VAID VAID Digitally signed by NIKHIL VAID Date: 2022.11.12 17:22:26 +05'30'

Nikhil Vaid Partner Membership No. 213356 UDIN: 22213356BCYEOM8206

Place: Chennai Date: 12 November 2022

#### Annexure 1

#### List of entities included in the Statement

Name of the entity	Relationship
JWL Dako Cz India Limited	Joint Venture
JWL Kovis (India) Private Limited	Joint Venture
JWL Talegria (India) Private Limited	Joint Venture
Habitat Real Estate LLP	Subsidiary
Jupiter Electric Mobility Private Limited	Subsidiary

	JUPITER WAGONS LIMITED	
FORMERLY COMME	RCIAL ENGINEERS AND BODY BUILDERS CO	1

(FORMERLY COMMERCIAL ENGINEERS AND BODY BUILDERS CO LIMITED) Regd. office : 48, Vandana Vihar, Narmada Road, Jabalpur - 482 001, Madhya Pradesh, India CIN No: L28100MP1979PLC049375

	Statement of Consolidated Fina	ncial Results for t	P1979PLC049378 he guarter and ha	If year ended 30 Septer	nber 2022		
	1						(Rs. in Lakhs
Sr.	Particulars	Quarter ended	Preceding quarter ended	Corresponding quarter ended in the previous year	Half year ended	Half year ended	Year ended
No.		30 September 2022	30 June 2022	30 September 2021	30 September 2022	30 September 2021	31 March 2022
		Unaudited	Unaudited	Unaudited (Refer note 4)	Unaudited	Unaudited (Refer note 4)	Audited
1	Income Revenue from operations						
2	Other income	41,671.61 98.81	29,540.10	25,212.66	71,211.71	51,709.69	117,835.40
3	Total Income (1+2)	41,770.42	29,657.32	<u>33.70</u> 25,246.36	216.03	50.21 51,759.90	339.14
4	Expenses			10,1000	11,421.14	51,759.90	118,174.54
	a) Cost of materials consumed	30,063,07	26,775.87	19,193.49	56,838,94		
	<ul> <li>b) Change in inventories of work-in-progress and finished goods</li> </ul>	1,124.54	(5,125.02)	(1,243.50)	00,838.94 (4,000.48)	38,849.53	91,688.65
	c) Employee benefits expense	1,040.24	925.21	819.42	1,965.45	(890.17)	(2,004.25
	d) Finance costs	714.64	558.37	415.30	1,273.01	1,588.14 859.03	3,382.97 1,816.69
	e) Depreciation and amortisation expense	659.13	603.82	583.75	1,262.95	1,156.81	2,337.67
	f) Other expenses	4,480.08	3,958.69	3,016.40	8,438,77	6,130.96	13,357.36
	Total expenses	38,081.70	27,696.94	22,784.86	65,778.64	47,694.30	110,579.10
5	Profit before share in net profit / (loss) of joint ventures and tax (3-4)	3,688.72	1,960.38	2,461.50	5,649.10	4,065.60	7,595.45
6	Share in loss of Joint ventures	(43.46)	(37.67)	(2.56)	(81.13)	(9.10)	(31.02
7	Profit before tax (5+6)	3,645.26	1,922.71	2,458.94	5,567.97	4,056.50	7,564.43
8	Tax expense Current tax (net)		· _	_		,	
	Deferred tax Total tax expense	1,239.52	641.63	835.23	1,881.15	1,378.65	2,598.93
		1,239.52	641.63	835.23	1,881.15	1,378.65	2,598.93
9	Profit for the year / period (7-8)	2,405.74	1,281.08	1,623.71	3,686.82	2,677.85	4,965.50
10	Other Comprehensive Income (OCI) Items that will not be reclassified subsequently to profit and loss						4,000.00
	Remeasurements of the defined benefit plans	12.24	51.03	19.96	63.27	34.92	
	Income tax relating to these items	4.28	17.83	6.97	22.11	12.20	2.40 0.83
:	Total Other Comprehensive income for the period / year	7.96	33.20	12.99	41.16	22.72	1.57
11	Total Comprehensive income for the period / year	2,413.70	1,314.28	1,636.70	3,727.98	2,700.57	4,967.07
12	Profit / (loss) attributable to:						
	- Owners	2,405.80	1,292.10	1,623.78	3,697,90	2,677.99	4,967,59
	- Non-controlling interests	(0.06)	(11.02)	(0.07)	(11.08)	(0.14)	(2.09
	Other Comprehensive income/(loss) attributable to:						
	- Owners - Non-controlling interests	7.96	33.20	12.99	41.16	22.72	1.57
	Total Comprehensive income /(loss) attributable to:			, –		-	-
l	- Owners	2,413.76	4 005 05				
	- Non-controlling interests	(0.06)	1,325.30 (11.02)	1,636.77 (0.07)	3,739.06 (11.08)	2,700.71 (0.14)	4,969.16 (2.09
3	Paid-up equity share capital (Face value Rs. 10/- each)	38,744.74	38,744.74	38,744.74	38,744.74	38,744.74	38,744.74
14	Other equity (Revaluation reserve: Rs. Nil)						29,524.56
15	Earnings per share (EPS) (of Rs.10/- each) (EPS for the quarters and period ended are not annualised) - Basic	0.62					
	- Diluted	0.62	0.33 0.33	0.42 0.42	0.95 0.95	0.69 0.69	1.28 1.28
	See accompanying notes to the standalone and consolidated financial				1		



## JUPITER WAGONS LIMITED (FORMERLY COMMERCIAL ENGINEERS AND BODY BUILDERS CO LIMITED)

Regd. office : 48, Vandana Vihar, Narmada Road, Jabalpur - 482 001, Madhya Pradesh, India CIN No: L28100MP1979PLC049375 Consolidated Statement of Assets and Liabilities

		(Rs. in Lakhs
Particulars	As at	As at
	30 September 2022	31 March 2022
ASSETS	Unaudited	Audited
Non-current assets		
Property, plant and equipment		
Right of use assets	39,640.47	39,509.88
Capital work-in-progress	104.45	109.62
Goodwill	4,149.63	2,219.79
Other intangible assets	2,041.60	2,041.60
ntangible assets under development	1,012.99	1,102.77
Financial assets		<u>-</u>
(i) Investment	· · · ·	
(ii) Loans	987.56	801.85
(iii) Other financial assets	43.11	46.32
	3,116.62	999.79
Deferred tax assets (net) Non-current tax assets (net)	806.45	2,709.72
Other non-current assets	276.67	211.36
Total non-current assets	655.67	584.38
i otal non-current assets	52,835.22	50,337.08
Current assets		
Inventories	43,490.90	04 040 00
Financial assets	43,490.90	31,942.99
(i) Trade receivables	10,384.70	7 000 04
(ii) Cash and cash equivalents	657.37	7,098.61
(iii) Bank balances other than (ii) above	3,113.57	4,069.91
(iv) Loans	431.58	2,819.69
(v) Other financial assets	3,607.11	55.84
Current tax assets (net)	69.12	2,475.78
Other current assets	12,549.36	38.38
Total current assets	74,303.71	8,402.34
Total assets	127,138.93	<u>56,903.54</u> 107,240.62
EQUITY AND LIABILITIES		
Equity		
Equity share capital	00 744 74	
Dther equity	38,744.74	38,744.74
Fotal equity	33,263.27	29,524.56
Non-controlling interests	72,008.01	68,269.30
	6.69 72,014.70	17.76
Total		68,287.06
	12,014.10	
iabilities	12,014.10	
.iabilities Non-current liabilities	12,014.10	
iabilities Non-current liabilities Financial liabilities	. 2,0 14.10	
Liabilities Non-current liabilities Financial liabilities (i) Borrowings	2,343.43	2.749.61
iabilities Ion-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities		2,749.61 41.84
Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions	2,343.43	41.84
Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions	2,343.43 41.59	41.84 300.79
Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions Fotal non-current liabilities	2,343.43 41.59 301.61	41.84 300.79
Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions Fotal non-current liabilities Current liabilities	2,343.43 41.59 301.61	41.84 300.79
Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions Fotal non-current liabilities Current liabilities	2,343.43 41.59 <u>301.61</u> <b>2,686.63</b>	41.84 300.79 <b>3,092.24</b>
Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions Fotal non-current liabilities Current liabilities Financial liabilities	2,343.43 41.59 <u>301.61</u> <b>2,686.63</b> 20,996.44	41.84 300.79 <b>3,092.24</b> 11,125.25
Labilities Ion-current labilities Tinancial liabilities (i) Borrowings (ii) Lease liabilities Provisions Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings	2,343.43 41.59 <u>301.61</u> <b>2,686.63</b>	41.84 300.79 <b>3,092.24</b> 11,125.25
Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions Fotal non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables	2,343.43 41.59 301.61 <b>2,686.63</b> 20,996.44 0.51	41.84 300.79 <b>3,092.24</b> 11,125.25 0.51
Liabilities Ion-current liabilities Tinancial liabilities (i) Borrowings (ii) Lease liabilities Provisions Total non-current liabilities Current liabilities Tinancial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (a) Total outstanding dues of Micro and Small Enterprises	2,343.43 41.59 <u>301.61</u> <b>2,686.63</b> 20,996.44 0.51 487.92	41.84 300.79 <b>3,092.24</b> 11,125.25 0.51 563.28
Labilities Ion-current liabilities Tinancial liabilities (i) Borrowings (ii) Lease liabilities Provisions Total non-current liabilities Current liabilities Tinancial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables	2,343.43 41.59 301.61 <b>2,686.63</b> 20,996.44 0.51 487.92 19,507.35	41.84 300.79 <b>3,092.24</b> 11,125.25 0.51 563.28 13,805.30
Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (iii) Trade payables (a) Total outstanding dues of Micro and Small Enterprises (b) Total outstanding dues of creditors other than Micro and Small Enterprises (iv) Other financial liabilities	2,343.43 41.59 301.61 <b>2,686.63</b> 20,996.44 0.51 487.92 19,507.35 449.22	41.84 300.79 <b>3,092.24</b> 11,125.25 0.51 563.28 13,805.30 407.17
Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions <b>Fotal non-current liabilities</b> <b>Current liabilities</b> Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (iii) Trade payables (iii) Trade payables (iii) Total outstanding dues of Micro and Small Enterprises (b) Total outstanding dues of creditors other than Micro and Small Enterprises (iv) Other financial liabilities Other current liabilities	2,343.43 41.59 301.61 <b>2,686.63</b> 20,996.44 0.51 487.92 19,507.35 449.22 10,032.49	41.84 300.79 <b>3,092.24</b> 11,125.25 0.51 563.28 13,805.30 407.17 9,122.24
Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions <b>Fotal non-current liabilities</b> <b>Current liabilities</b> Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (iii) Trade payables (a) Total outstanding dues of Micro and Small Enterprises (b) Total outstanding dues of creditors other than Micro and Small Enterprises (iv) Other financial liabilities Dther current liabilities Provisions	2,343.43 41.59 301.61 <b>2,686.63</b> 20,996.44 0.51 487.92 19,507.35 449.22 10,032.49 317.91	41.84 300.79 <b>3,092.24</b> 11,125.25 0.51 563.28 13,805.30 407.17 9,122.24 313.80
Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions Fotal non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (iii) Trade payables (a) Total outstanding dues of Micro and Small Enterprises (b) Total outstanding dues of creditors other than Micro and Small Enterprises	2,343.43 41.59 301.61 <b>2,686.63</b> 20,996.44 0.51 487.92 19,507.35 449.22 10,032.49	41.84 300.79 <b>3,092.24</b> 11,125.25 0.51 563.28 13,805.30 407.17



# JUPITER WAGONS LIMITED (FORMERLY COMMERCIAL ENGINEERS AND BODY BUILDERS CO LIMITED) Regd. office : 48, Vandana Vihar, Narmada Road, Jabalpur - 482 001, Madhya Pradesh, India CIN No: L28100MP1979PLC049375

affecture     Hoff year end     Hoff year end       an flow from operating activities     Unsulfied     Unsulfied       indication and amorization expense     1.922.95     4.66       indication and amorization expense     1.922.95     1.15       Addream operating activities of amorization expense     1.922.95     1.15       Addream of a morization expense     1.922.95     1.15       Addream of a morization expense     1.922.95     1.15       Addream of activities of amorization expense     1.922.95     1.15       Device and amorization expense     1.922.95     1.15       Addream of activities of amorization (red)     6.64     1.922.95       Unrealised gain on foreign exchange fluctuation (red)     (6.53)     (1.92.95)       Interest income on deposite with backs     (10.06)     (1.92.95)       Interest income on deposite with backs     (1.92.95)     (2.23.95)       Loans     0.060     (1.92.97)     (7.75.70)       Departing profit baffors working capital changes     (1.92.97)     (7.75.70)       Loans     (1.92.97)     (7.75.70)     (3.74.00)       Transe projections     (1.92.97)     (7.75.70)     (3.74.00)       Transe projections     (1.92.97)     (7.75.70)     (3.74.00)       Transe projections     (1.92.97)     (7.75.70)			
30 Segmentar 2012     30 Segmentar 2012     30 Segmentar 2012       ash Bow from operating schwitze     Unswitzed     Unswitzed       off bidrer tax     5.648:10     4.06       Depreciation and anonisation expense     1.202.05     1.16       Polit on dispatial dates in     6.63.0     6.64.0       Depreciation and anonisation expense     1.202.05     1.16       Device tax     6.63.0     6.64.0       Device tax     6.63.0     (10.200.00000000000000000000000000000000			(Rs. in Laki
ah flow from operating activities         Unsuffied         Unsuffied           colit before tax         5.544:10         4.05           distingtion of a dinocitation expense         1.202.05         1.16           Profit on disposed of assets         1.202.05         1.66           Advance to robothil debta (ret)         68.46         1.000           Bad deat writer off         68.45         1.000           Provision disposed on maked funds         (0.050)         0.000           Interest income on deposits with banks         (0.010)         0.000           Interest income on deposits with banks         (1.122.87)         68.60           Cole         0.0000         1.773.01         68.000           guidments for:         0.0000         0.0000         0.0000           Interest income on deposits with others         (0.020)         0.0000         0.0000           Cole         0.00000         (1.122.87)         0.000000         0.000000           Interest income on deposits with others         (0.00000000000000000000000000000000000	Particulars	Half year ended	Half year ended
ah flew from operation activities officient tax guintents for : Deprociation and anotisation expense Profits of disposed of assets Allowance for doubtil datis (ref) Bot data writer of Doubtil datis (ref) Doubtil datis (ref) Finance on boyer regulard writer back (1028) Doubtil datis (ref) Finance on dopedit with banks Long For datis assis Doubtil datis (ref) Doubtil datis (ref) Do		30 September 2022	30 September 202
undit before tax     5.648.10     4.66       Quartments for :     1.222.25     1,15       Profit on disposed of assets     (4.55)     11       Advances to chould ideolate (net)     68.64     11       Unrealised gain on forcing nonchange fluctuation (net)     68.64     11       Provision displays on on mutual funds     (0.03)     0       Income from division on mutual funds     (0.03)     0       Fair value (gain / loss on mutual funds     (0.03)     0       Interest income on deposits with barks     (1.22.30)     (22.33)       Unreased / datases in assets     (1.22.30)     (22.33)       Other functial scales     (1.122.30)     (22.33)       Other functial scales     (1.122.30)     (23.33)       Other functial scales     (2.368.11)     (3.60)       Other functial scales     (3.60)     (1.122.30)       Other functial scales     (3.64)     (3.64)       Other current scales     (1.124.30, 8)     (3.14)       Other current scales     (3.64)     (3.64)       Interest incolutions     (3.64, 6)     (3.64)       Other		Unaudited	Unaudited
giuntmarks for : Dapretation and amortisation expanse Profit on disposal of assets Allowance of couldrif debts (net) Bad debt written off Unrestlated agin on forsign exchange fluctuation (net) PrevisionsRabilities on charger required written back income from dividend on mutual funds (0.00) Fair value (gain / fase, on mutual funds (0.01) Fair value (gain / fase, on mutual funds (0.00) Fair value (gain / fase, on mutual funds (0.01) Fair value (gain / fase, on mutual funds (0.02) Fair value (gain / fase, on mutual funds (0.03) Fair value (gain / fase, on mutual funds (0.03) Trade convalues Fair value (gain / fase, on mutual funds (0.00) Fair value (gain / fase, on mutual funds (0.63) (0.64) Fair value (gain / fase, fair value (gain / fas	Cash flow from operating activities		
giuntmarks for : Dapretation and amortisation expanse Profit on disposal of assets Allowance of couldrif debts (net) Bad debt written off Unrestlated agin on forsign exchange fluctuation (net) PrevisionsRabilities on charger required written back income from dividend on mutual funds (0.00) Fair value (gain / fase, on mutual funds (0.01) Fair value (gain / fase, on mutual funds (0.00) Fair value (gain / fase, on mutual funds (0.01) Fair value (gain / fase, on mutual funds (0.02) Fair value (gain / fase, on mutual funds (0.03) Fair value (gain / fase, on mutual funds (0.03) Trade convalues Fair value (gain / fase, on mutual funds (0.00) Fair value (gain / fase, on mutual funds (0.63) (0.64) Fair value (gain / fase, fair value (gain / fas			
upuntation         1282.85         1.15           Provide analysis         44.55         (1)           Bar dist within off         68.46         (1)           Deprovide analysis         (8,33)         (1)           Provide analysis         (8,03)         (1)           Provide analysis         (8,03)         (1)           Provide analysis         (8,03)         (1)           Provide analysis         (8,03)         (1)           Provide analysis         (1)         (1)         (1)           Provide analysis         (1)         (1)         (1)         (1)           Provide analysis         (1)         (1)         (1)         (1)         (1)           Provide analysis         (1)         <		5,649 10	4 065 6
Profit on disposal of assets     1.15       Allowance To dubit debts (not)     68.46       Bad debt written off     (6.83)       Unrealised gin on (note)     (8.33)       Provisions/liabilities not longer required written backs     (0.08)       Income ford (Vieta)     (8.33)       Income ford (Vieta)     (8.33)       Provisions/liabilities not onger required written backs     (0.01)       Income ford (Vieta)     (8.33)       Income ford (Vieta)     (8.33)       Provisions/liabilities not onger required written backs     (0.01)       Interest income on disposities with othere     (0.39)       Finance cost     (72.52)       Interest income in ford (Vieta)     (8.43)       Other financial assets     (72.52)       Interest income ford (Vieta)     (8.43)       Trade receivables     (8.21)       Coreas / (decrease)     (8.21)       Other financial assets     (8.21)       Income tord (labelities     (8.21)       Provisions     (8.23)       Income tord (labelities)     (8.21)       Trade receivables     (8.23)       Other financial labelities     (8.21)       Income taxes pid (Int of refunct)     (8.63)       Income taxes pid (Int of refunct)     (8.654.61)       Income taxes pid (Int of refunct)     (8		0,010.10	4,000.0
ministry     (4.55)     (1)       Altorance for doubtil delts (net)     (6.55)     (1)       Bit data writen of     (6.53)     (1)       Bit data writen back     (6.53)     (1)       Provisionalization on mutual funds     (10,98)     (1)       Fair value (gain) / Loss on mutual funds     (10,08)     (10,08)       Interest income on deposits with banks     (10,28)     (2)       Interest income on deposits with banks     (12,28)     (2)       Unterest income on deposits with others     (12,27)     (1)       Gitter frammal statistics     (11,27,01)     600       Unterest income on deposits with others     (11,27,01)     600       Unterest income on deposits     (11,27,01)     600		1,262,95	1 156 9
Bid ddd, Withon of     68.46       Bid ddd, Withon of     (6.53)       Other financial activities     (6.53)       Fair value (gain) / loss on mutual funds     (0.06)       Interest income on deposite with banks     (0.05)       Interest income on deposite with banks     (0.06)       Interest income bank babnkites     (0.06)		.,	(10.
base deta which of the sectors of th			(10.
overstandig gan (J) moligh exchange mulcipality (Ref)     (6.53)     (       from from ondexists barger angled withen back     (0.68)     (       frain value (gain) (Joss on mulcial funds     (0.08)     (       (J) for the set of the set			7.
model model without and the design of the	Unrealised gain on foreign exchange fluctuation (net)	(8.53)	(1.
Income function download of mixing funds       (0.66)         Pair value (gint) / tass on truth funds       (0.67)         Pair value (gint) / tass on truth funds       (123.29)         (2.2.29)       (2.2.29)         prefit groff before working capital changes       (6.89)         glastmeis for:       (72.52)         (117.22.87)       (3.60)         (117.22.87)       (2.2.29)         (117.22.87)       (3.60)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.22.87)       (117.22.87)         (117.23.87)       (117.22.87)	Provisions/liabilities no longer required written back		(4.)
Interest income or deposits with banks       (0.01)         Interest income or deposits with banks       (122.29)         Interest income or deposits with banks       (122.29)         (2       (0.39)         Interest income or deposits with charss       (0.01)         Interest income or deposits with charss       (0.02.20)         (122.29)       (2         (2.06)       (1.22.29)         (2.07)       (2.07.20)         (1.122.27)       (1.22.27)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)       (2.07.20)         (1.122.27)	Income from dividend on mutual funds		(0,
Interest include of updatis with charas     (122.29)     (2       Interest include of updatis with charas     (8.39)     (122.29)       Finance cost     (1,273.01)     655       Interest for correst of decrease in assets     (1,272.01)     657       Const     (72.59)     (1       Other financial assets     (72.59)     (1       Under financial assets     (1,22.87)     (3.344.09)       Other consults     (3,344.09)     (70.27.20)       Provisions     (6,600,11)     (6,600,11)       Other financial assets     (1,147.91)     (7,37)       Trade nonivables     (6,600,11)     (6,600,11)       Provisions     (6,600,11)     (6,600,11)       Other financial labilities     (1,22.87)     (1,147.91)       Other financial labilities     (6,600,11)     (7,200,11)       Other financial labilities     (6,600,11)     (7,200,11)       Other financial labilities     (6,600,11)     (7,200,11)       Other financial labilities     (1,22.87)     (2,000,11)       Income tacks applied (fort operations in the fortune)     (2,000,11)     (2,000,11)       Income tacks applied (fortune)     (2,000,01)     (2,000,01)       Investing activities (P)     (2,000,01)     (1,02,03)     (2,000,01)       Investing activities (B)     <	Fair value (gain) / loss on mutual funds		(0.
Interest incode of big cost     (6.99)     (7       Finance cost     1,273.01     655       perating profit before working capital changes     8,096.11     6,009       interest in sets     1,000     1,000     1,000       Coher sasets     (1,122,87)     55       Coher sasets     (1,122,87)     55       Coher sasets     (1,122,87)     55       Coher sasets     (1,124,87,91)     7,737       Trade cavabaties     (3,344,09)     700       Other financial labilities     68,021     31       Provisions     68,021     31       Other contral tabilities     68,021     31       Income-taxes paid (not of refunds)     5,635,22     568       Income-taxes paid (not of refunds)     (2,668,55)     663       Investment for purchases of property, plant and equipment, other intangible assets and capital work in progress     (3,482,03)     (2,266       Payment for purchases of plant und equipment, other intangible assets and capital work in progress     (3,482,03)     (2,266       Proceeds from disposal of assets     10,136,39     (933     (933       Investment in bank deposits     (3,030,0)     (116,570)       Investment in maid fund     (0,630)     (0       Divident resoluties     (5,946,79)     (2,488       Proc	Interest income on deposits with banks		
1273.01       65         pertaing profit before working capital changes       8,096.11       6,031         (justments for:       77.52       (11         Corresse) / decreases in assets       (12,227)       54         Other financial assets       (12,227)       54         Other financial assets       (12,227)       54         Inventions       (12,227)       54         Other financial assets       (12,227)       54         Inventions       (12,247)       (7,73)         Crease / decrease) in liabilities       (2,344.26)       700         Provisions       (8,02)       111       (8,02)         Other financial liabilities       68.21       33       (8,02)       111         Trade receivables       (9,024)       3,66       66       66       66         other urrent liabilities       (9,024)       66       66       66       66       66       66       66       67 <td></td> <td></td> <td>(20.</td>			(20.
perating profit before working capital changes justments for: trorease) / decrease in assets Loans Other financial assets (122,27) (34,122,57) (3,19) (1,547,37) (3,344,09) (3,19) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,344,09) (1,547,37) (3,482,93) (2,366,55) (3,482,93) (3,482,9	Finance cost		•
justments for: Loans Loans Correse) / decrease in assets Loans Other financial assets (17252) (17272) (1727) (17	Derating profit before working capital changes		
Increase) / decrease in assits Lons Other financial assets Other functions Provisions Other functions Proceed from operations Income-taxes paid (net or fendus) Set esh (used in) / generated from operating activities (A) Esh (low from investing activities Proceed from disposal of assets Proceed from disposal of assets Proceed from disposal of assets Dong Harden and equipment, other intangible assets and capital work in progress Proceed from disposal of assets Despine to related party Investment in bank deposits Los given to related party Investment in antual fund Other financing activities (B) Et cash used in investing activities (C) At cash generated from (used and paining of the year At cash flow from linancing activities (C) At cash generated from (used in provings Finance cast paid At cash generated from (used in paining of the year At cash flow dense a duivities (C) At cash generated from (used in financing activities (C) At cash generated from (used in borowings Finance cast paid At cash equivalents at the end of the period At ash equivalen	djustments for:	8,096.11	6,038.8
Loans     (72.52)     (11       Other financial assets     (1,122.87)     344       Inventionies     (1,122.87)     344       Inventionies     (1,122.87)     344       Trade receivables     (1,127.81)     (73.73)       Cress / (docrease) in liabilities     (3,34.40)     7303       Other financial isbilities     (8,02)     11       Other financial isbilities     (80.02)     11       Other financial isbilities     (80.02)     14       Other financial isbilities     (80.02)     15       Income-taxes paid (net of refunds)     (80.02)     (80.02)       Investing in the operating activities (A)     (80.02)     (80.02)       Proceeds from disposal of assets     (80.02)     (80.02)	Increase) / decrease in assets	I T	
Other instruct assets(1,122,87)3Other issets(1,122,87)(4,20,88)(3,19)Invertions(1,1547,81)(7,77)Trade receivables(3,344,09)700Other inancial labilities(8,21,137)(3,24,09)Other inancial labilities(8,22,137)(9,02,0)Other inancial labilities(9,02,0)1141Trade payables(9,02,24,136)(9,02,24,136)Staff (used in) / generated from operating activities (A)(5,658,25)(6,63,26)Esh (used in) / generated from operating activities (A)(5,658,56)(6,33,22,16)Proceeds from disposal of assets(1,62,83,72)(2,38,72)(2,38,72)Investment in bank deposits(3,40,29)(2,066(0,06)Loan given to related party(300,00)(10,53)(0,06)Investment in nature from threase of joint venture(10,23)(0,06)Investment in hank deposits(0,65)(0,06)Loan given to related party(10,138,39)(9,39)Investment in nature from financing activities (B)(10,138,39)(9,39)Proceeds (repayment) from short term borrowings (net)(10,138,39)(9,39)Proceeds (repayment) financing activities (C)(1,128,16)(1,128,16)A teash flow decrease during the period (A+B+C)(3,412,55)(3,472,55)Sh dow decrease during the period (5,514,51)(6,548,51)(6,548,51)Proceeds (repayment) financing activities (C)(1,128,16)(1,128,16)A teash flow decrease during the period (5,514,51)			
Other assets       (1,122,87)       34         Inventions       (1,122,87)       34         Trade receivables       (1,124,87,91)       (7,374)         Crease / (decrease) in liabilities       (3,344,09)       700         Other financial liabilities       (68,02)       11         Other financial liabilities       (68,02)       11         Other current liabilities       (66,02)       11         Other current liabilities       (68,02)       11         Other current liabilities       (68,02)       11         Other current liabilities       (68,02)       10         It cash (used in / generated from operating activities (A)       (6,684,61)       682         It cash (used in / generated from operating activities (A)       (6,684,61)       682         Investment in mutual fund       (1,0,63)       (2,066       0         Investment in mutual fund       (1,0,28)       (2,343,72)       (533         Other current liabilities       (6,548,79)       (2,488<	Other financial assets		(13.:
Interior instructions       (11,547,91)       (7,27)         Crease / Idecrease) in liabilities       (3,344,09)       700         Provisions       (68,21)       33         Other financial liabilities       (68,21)       33         (Bit control liabilities)       (68,21)       33         (Bit control liabilities)       (68,21)       33         (Bit control liabilities)       (6,563,52)       586         (Bit control liabilities)       (6,563,52)       586         Income-taxes paid (not or founds)       (6,563,52)       663         Income-taxes paid (not or founds)       (6,563,52)       663         Income-taxes paid (not or founds)       (6,563,56)       633         Income-taxes paid (not or founds)       (6,563,56)       633         Income-taxes paid (not or founds)       (6,563,56)       633         Income-taxes paid (not or founds)       (2,066       00         Investment in barres of porty (not not and equipment, other intangible assets and capital work in progress       (3,482,93)       (2,066         Investment in barres of porty       (10,163,00)       (00,00)       (1165,70)       (10,163,70)       (10,163,70)       (10,163,70)       (10,163,70)       (10,163,70)       (10,163,70)       (10,163,70)       (10,163,70)       <			344.9
Index Conserved       (3,344.09)       702         Conserved (conserved)       (3,344.09)       702         Provisions       (3,344.09)       702         Other francial liabilities       (8,02)       114         Other francial liabilities       (8,02)       114         Other francial liabilities       (6,684.61)       68.21       33         Status of I/ generated from operating activities (A)       (6,684.61)       682         status (used in / generated from operating activities (A)       (6,684.61)       682         sh flow from investing activities       (2,066       633         Proceeds from disposal of assets       (2,066       633         Investiment in shares of joint vonture       (165.70)       (3,00,00)         Investiment in shares of joint vonture       (165.70)       (3,00,00)         Investiment in shares of joint vonture       (165.70)       (10,25)         Investiment in shares of joint vonture       (165.70)       (2,066         Investiment in shares of joint vonture       (165.70)       (2,066         Investiment in shares of joint vonture       (165.70)       (3,00,0)       (2,066         Investiment in shares of joint vonture       (165.70)       (17,23,0)       (2,066       (2,066)       (2,066)       <	Inventories	••• •	(3,198.7
crease / (decrease) in liabilities       68.21       33         Provisions       68.21       33         Other rinancial liabilities       (90.02)       14         910.24       3.460       5.635.22       586         10 rade payables       (5,684.51)       689       689       68	Trade receivables		(7,379.6
Provisions       88.21       33         Other numeritabilities       910.24       3,462         Trade payables       5,635.22       566         safe (used in) / generated from operations       (6,684.51)       682         income-taxes paid (not of refunds)       (2,686.56)       633         sh flow from Investing activities (A)       (5,685.26)       633         Payment for purchases of property, plant and equipment, other intangible assets and capital work in progress       (3,482.93)       (2,085.76)         Posceeds from disposal of assets       305.20       966       (300.00)       (300.00)         Investment in shares of joint venture       (10,135.70)       (10,135.70)       (2,383.72)       (533         Investing in two form financing activities (B)       (5,497.79)       (2,488       (2,488       (2,303)       (125         Proceeds / (repayment) from short term borrowings (net)       10,136.39       (939       (125       (3,03)       (3,03)       (3,03)       (3,03)       (125       (3,03)       (125       (3,03)       (125       (3,177,0)       (3,482,93)       (125       (3,177,0)       (2,488       (3,177,0)       (2,488       (3,177,0)       (2,488       (3,177,0)       (3,177,0)       (1,286,16)       (4,089,1)       (1,286,16)       (1		(3,344.09)	703.5
Other financial labilities       68.21       33         Other current liabilities       (98.02)       14         Year of payables       910.24       3.460         seh (used in) / generated from operations       (5.684.51)       688         Income-taxes paid (not of refunds)       (5.684.51)       688         t cash (used in) / generated from operating activities (A)       (5.684.51)       688         Payment for purchases of property, plant and equipment, other intangible assets and capital work in progress       305.20       98         Proceeds from disposal of assets       305.20       98       (2.393.72)       (5.33         Loan given to related party       (0.000)       (10.15.70)       (2.393.72)       (5.33         Unvestment in hance doposits       (0.63)       (0       (0.63)       (0         Dividend received       (0.5.3)       (0       0.66       0       0         t cash used in investing activities (B)       (5.949.79)       (2.488       (2.489       (10.723       5         Proceeds (remong nemotings       (10.136.39)       (102       (10.723       5       (10.723       5         t cash used in investing activities (B)       (5.949.79)       (2.488       (10.723       5       (10.723       5       (10.723			
Other intat/dati itabilities(96.02)111Other current liabilities90.023.460Trade payables5.635.22583sh (used in / generated from operating activities (A)(5.684.61)682et cash (used in / generated from operating activities (A)(5.684.61)682sh (used in / generated from operating activities (A)(5.685.65)633et cash (used in / generated from operating activities (A)(5.684.61)682Payment for purchases of property, plant and equipment, other intangible assets and capital work in progress(3.482.93)(2.066Proceeds from disposed from		68.21	37.7
Under Current anomices910.243.460Trade peakles5,635.22588ash (used in) / generated from operatings income-taxes paid (net of refunds) it cash (used in) / generated from operating activities (A)(6,686.45)688ash flow from investing activities(6,686.45)683Payment for purchases of property, plant and equipment, other intangible assets and capital work in progress investment in bank deposits Loan given to related party Investment in mark deposits(2,066Loan given to related party Unvestment in mark deposits(3,482.93)(2,066(3,000,00)(0,053)(0,000)Investment in mark in fund Dividend received(6,694.79)(2,488(1,165.70)(1,053)(0,000)(0,053)(0,000)Investment in mutual fund Dividend received(6,694.79)(2,488Proceeds (repayment) from short term borrowings Repayment of long term borrowings Repayment of long term borrowings Repayment of long term borrowings (1,1286.16)(1,286.16)(6,294.79)Proceeds (repayment) from short term borrowings Repayment of long term borrowings (1,286.16)(1,286.16)(1,286.16)Proceeds (repayment) form short term borrowings Repayment of long term borrowings (1,286.16)(1,286.16)(1,286.16)Proceeds (repayment) from short term borrowings Repayment of long term borrowings Repayment of long term borrowings (1,286.16)(1,286.16)(1,286.16)Proceeds (repayment) from short term borrowings Repayment of long term borrowings (1,286.16)(3,412.55)(3,772Repayment of long term borrowings <b< td=""><td></td><td>(98.02)</td><td>116.2</td></b<>		(98.02)	116.2
1 had payales       5,635,22       568         5 (losel in) / generated from operations       (5,684.51)       689         income-taxes paid (net of refunds)       (5,684.51)       689         2 t cash (used in) / generated from operating activities (A)       (5,684.51)       689         sh flow from investing activities       (3,482.93)       (2,056         Payment for purchases of property, plant and equipment, other intangible assets and capital work in progress       (3,482.93)       (2,066         Investment in bank deposits       (2,087.72)       (633         Investment in mutual fund       (10,053)       (0         Dividend received       (0,63)       (0         Interest received       (10,723       65         et cash used in investing activities (B)       (5,684.79)       (2,488.79)         sh flow from financing activities       (10,723       65         Proceeds / (repayment) from short term borrowings (net)       10,136.39       (939         Proceeds / (repayment) form short term borrowings       (12,266.16)       (3,03)       (12,266.16)         Repayment of lease liabilities       (10,136.39)       (122,00)       (12,266.16)       (12,266.16)         ist flow form lancing activities (C)       (1,266.16)       (4,2488       (12,266.16)       (4,2488		910.24	3,460.4
sh(used in) / generated from operations Income-taxes paid (not of refunds)       (6,684.51)       685         t cash (used in) / generated from operating activities (A)       (6,684.51)       685         sh flow from Investing activities       (6,684.51)       685         Payment for purchases of property, plant and equipment, other intangible assets and capital work in progress       (3,482.93)       (2,056         Proceeds from disposal of assets       305.20       96         Loan given to related party       (3,00.00)       (185.70)         Investment in make posits       (3,00.00)       (10,53)       (0         Dividend received       0.66       0       (0         Dividend received       0.66       0       (0       (2,488       0         tt cash used in investing activities (B)       (5,549.79)       (2,488       (2,488       0       (3,00.01)       (0,136.39)       (938       (10,136.39)       (938       (10,136.39)       (10,136.39)       (10,136.39)       (10,136.39)       (12,488       (13,412.55)       (3,772       (3,00.01)       (10,136.39)       (12,488       (13,412.55)       (3,772       (3,00.01)       (12,466.16)       (44,412.55)       (3,772       (3,412.55)       (3,772       (3,412.55)       (3,772       (3,63.0)       (2,488)       (11,977		5,635.22	585.4
incluite-case paid (file of refunds)       25.95       (63         it cash (used in) / generated from operating activities (A)       (5.658.56)       633         ish flow from investing activities       (3.482.93)       (2.066         Payment for purchases of property, plant and equipment, other intangible assets and capital work in progress       (3.482.93)       (2.066         Proceeds from disposal of assets       (3.000)       (10.570)       (10.000)       (10.000)         Investment in bank deposits       (3.0000)       (10.570)       (10.000)       (10.723       (2.488)         Investment in nutual fund       (0.63)       (0.668)       (0.000)       (10.723       (2.488)         Interest received       (10.723       (5.33)       (10.723       (2.488)       (10.723       (2.488)         Proceeds from linancing activities (B)       (10.136.39)       (12.863) <td< td=""><td>cash (used in) / generated from operations</td><td>(5 694 E4)</td><td></td></td<>	cash (used in) / generated from operations	(5 694 E4)	
at cash (used in) / generated from operating activities       (5,668.66)       633         Payment for purchases of property, plant and equipment, other intangible assets and capital work in progress       (3,482.93)       (2,066         Proceeds from disposal of assets       305.20       96         Investment in bank deposits       (300.00)       (10.53)       (0         Loan given to related party       (300.00)       (10.53)       (0         Investment in shares of joint venture       (10.63)       (0       (0.66)       0         Investment in shares of joint venture       (10,136.39)       (938)       (2.488)       (10,136.39)       (938)         It cash used in investing activities (B)       (10,136.39)       (939)       (128       (127.00)       (128,70)       (128,68.10)       (128,70)       (128,68.10)       (128,70)       (128,68.10)       (128,70)       (128,68.10)       (128,10)<	Income-taxes paid (net of refunds)		
ash flow from investing activities       (3,482,93)       (2,066         Payment for purchases of property, plant and equipment, other intangible assets and capital work in progress       (3,482,93)       (2,066         Proceeds from disposal of assets       (3,000)       (165,70)       (165,70)         Investment in bank deposits       (3,000)       (165,70)       (165,70)         Investment in mutual fund       (10,723)       (2,393,72)       (633)         Obvident received       (0,63)       (0,66)       (0,66)         Interest received       (10,723)       (533)       (17,723)       (533)         It cash used in investing activities (B)       (5,948,79)       (2,488)       (17,83)       (126)         Proceeds from long term borrowings       (1,266,16)       (12	let cash (used in) / generated from operating activities (A)	and a second	(62.1
Payment for purchases of property, plant and equipment, other intangible assets and capital work in progress       (3,482.93)       (2,056         Proceeds from disposal of assets       305.20       96         Investment in bank deposits       (2,393.72)       (533         Loan given to related party       (3,00.00)       (10,53)       (00.00)         Investment in shares of joint venture       (16,570)       (10,53)       (00.00)         Investment in unual fund       (0,53)       (00.00)       (0.65)       (0.65)         Dividend received       (10,723       535       (10,723       535         ash flow from financing activities (B)       (5,949,79)       (2,488       (10,736.39)       (939         et cash used in investing activities       (10,136.39)       (939       (125       (12,700)       (12,700)         Proceeds from long term borrowings       (10,136.39)       (125       (1,266.16)       (848       (1,917         Proceeds from long term borrowings       (10,136.39)       (125       (1,266.16)       (848       (1,266.16)       (848       (1,917         tash decash equivalents at the beginning of the year       (3,412.55)       (3,777       (3,777       932         tash and cash equivalents at the end of the period       (14,126.16)       (848		(0,000.00)	033.3
Investment in bark deposits       305.20       96         Loan given to related party       (2,393.72)       (533         Loan given to related party       (300.00)       (185.70)         Investment in mutual fund       (185.70)       (0.66       0         Dividend received       0.66       0       0       0.66       0         interest received       (10,7.23       5       5       5       5         ish flow from financing activities       (10,136.39       (939       127.00       10       127.00	ash flow from investing activities		
Investment in bark deposits       305.20       96         Loan given to related party       (2,393.72)       (533         Loan given to related party       (300.00)       (185.70)         Investment in mutual fund       (185.70)       (0.66       0         Dividend received       0.66       0       0       0.66       0         interest received       (10,7.23       5       5       5       5         ish flow from financing activities       (10,136.39       (939       127.00       10       127.00	Payment for purchases of property, plant and equipment, other interstitle assets and equipment		
Investment in bank deposits305.2096Loan given to related party(2,337,22)(533Loan given to related party(300.00)(165,70)Investment in shares of joint venture(165,70)(0,63)(0,63)Investment in nutual fund(165,70)(0,66)00Dividend received0.6600(0,723)55et cash used in investing activities (B)(5,949,79)(2,488et cash used in investing activities(10,136.39)(938)Proceeds / (repayment) from short term borrowings (net)10,136.39(938)Proceeds from long term borrowings(1798,39)(128Repayment of lease liabilities(1,266,16)(848et cash generated from / (used in) financing activities (C)8,195.81(1,917et cash quivalents at the beginning of the year4,069,914,704sh and cash equivalents at the end of the period657.37932omponents of cash and cash equivalents632.48913sh on hand24.8918	Proceeds from disposal of assets		(2,056.3
Loan given to related party       (2,393,72)       (533         Investment in shares of joint venture       (300,00)       (185,70)         Investment in nutual fund       (0,63)       (0         Dividend received       (0,63)       (0         interest received       (0,63)       (0         interest received       (0,53)       (0         interest received       (0,53)       (0         interest received       (0,5949.79)       (2,488         sh flow from financing activities (B)       (5,949.79)       (2,488         Proceeds / (repayment) from short term borrowings (net)       10,136,33       (939         Proceeds from long term borrowings       (127,00       (128,30)       (128,30)         Repayment of long term borrowings       (1,266,16)       (848         tc cash generated from / (used in) financing activities (C)       8,195,81       (1,917)         et cash quivalents at the end of the period       657,37       932         omponents of cash and cash equivalents       632,48       913         sh on cash equivalents at the end of the period       632,48       913         with or clash end with scheduled banks:       632,48       913         Current accounts       632,48       913         sh on			96.1
Investment in shares of joint venture(300.00)Investment in mutual fund(185.70)Dividend received0.66Obidend received0.66Obidend received0.66Interest received107.23Interest received(5,945.79)Interest received(1,136.39)Interest received10,136.39Interest received(1,136.39)Interest received(1,266.16)Interest received(1,267.37)Interest received(1,267.37)Interest received(1,267.37)Interest received(1,267.37)Interest received(2,489)Interest received(3,2.48)Interest received(2,489)			(533.6
Investment in mutual fund       (1,65,70)         Dividend received       (0,63,3)         Interest received       0,66         t cash used in investing activities (B)       (5,949,79)         ish flow from financing activities       (1,05,70)         Proceeds / (repayment) from short term borrowings (net)       10,136,39         Proceeds / (repayment) from short term borrowings       (1,266,16)         Proceeds / (repayment) of long term borrowings       (1,266,16)         Repayment of long term borrowings       (1,266,16)         Finance cost paid       (1,266,16)         et cash generated from / (used in) financing activities (C)       8,195,81         et cash quivalents at the beginning of the year       4,069,91         tsh and cash equivalents at the beginning of the year       4,069,91         tsh and cash equivalents       657,37         value as with scheduled banks:       632,48         Current accounts       632,48         sh on hand       24,89			•
Dividend received(0.53)(0.53)interest received0.660107.235sth cash used in investing activities (B)(5,949,79)(2,468Proceeds / (repayment) from short term borrowings (net)10,136.39(939Proceeds / (repayment) from short term borrowings127.00(798.39)(125Repayment of long term borrowings(3,03)(3(3Finance cost paid(1,266.16)(848(1,917et cash generated from / (used in) financing activities (C)8,195.81(1,917et cash quivalents at the beginning of the year4,069.914,704bish and cash equivalents at the end of the period657.37932omponents of cash and cash equivalents632.48913alances with scheduled banks:632.48913Current accounts632.48913Sh on hand24.8918			•
Interest received       0.66       00         tt cash used in investing activities (B)       (5,949.79)       (2,488         ish flow from financing activities       (10,136.39)       (938         Proceeds / (repayment) from short term borrowings (net)       10,136.39       (938         Proceeds / (repayment of long term borrowings       (10,136.39)       (125         Repayment of lease liabilities       (798.39)       (125         Finance cost paid       (1,266.16)       (848         et cash generated from / (used in) financing activities (C)       8,195.81       (1,917         tt cash flow decrease during the period (A+B+C)       (3,412.55)       (3,772         ish and cash equivalents at the ed of the period       657.37       932         omponents of cash and cash equivalents       632.48       913         iances with scheduled banks:       632.48       913         Current accounts       24.89       18			(0.6
t cash used in investing activities (B)       107.23       5         ish flow from financing activities       (5,949.79)       (2,488         Proceeds / (repayment) from short term borrowings (net)       10,136.39       (939         Proceeds from long term borrowings       127.00       127.00         Repayment of long term borrowings       (798.39)       (125         Finance cost paid       (1,266.16)       (848         et cash generated from / (used in) financing activities (C)       8,195.81       (1,917         et cash equivalents at the beginning of the year       4,069.91       4,704         ish and cash equivalents at the end of the period       657.37       932         orponents of cash and cash equivalents       632.48       913         ish on hand       24.89       18		1	0.4
ish flow from financing activities       (1,00000)       (2,40000)         Proceeds / (repayment) from short term borrowings (net)       10,136.39       (939)         Proceeds from long term borrowings       127.00       (798.39)       (125         Repayment of lease liabilities       (3,03)       (3       (3,03)       (3         Finance cost paid       (1,266.16)       (848       (1,266.16)       (848         et cash generated from / (used in) financing activities (C)       8,195.81       (1,917         et cash flow decrease during the period (A+B+C)       (3,412.55)       (3,772         ish and cash equivalents at the beginning of the year       4,069.91       4,704         etsh and cash equivalents at the end of the period       657.37       932         omponents of cash and cash equivalents       632.48       913         etances with scheduled banks:       632.48       913         current accounts       632.48       913         ish on hand       24.89       18		107.23	5.4
sh flow from financing activities       10,136,39       (939         Proceeds / (repayment) from short term borrowings (net)       10,136,39       (939         Proceeds from long term borrowings       127,00       (798,39)       (125         Repayment of long term borrowings       (3,03)       (3       (3       (3         Finance cost paid       (1,266,16)       (848       (1,266,16)       (848         et cash generated from / (used in) financing activities (C)       8,195,81       (1,917         et cash flow decrease during the period (A+B+C)       (3,412,55)       (3,772         sh and cash equivalents at the beginning of the year       4,069,91       4,704         sh and cash equivalents at the equivalents       657.37       932         omponents of cash and cash equivalents       632.48       913         ash on hand       24.89       18	et cash used in investing activities (B)	(5,949.79)	(2,488.5
Proceeds / (repayment) from short term borrowings (net)10,136.39(939Proceeds from long term borrowings127.00Repayment of long term borrowings(798.39)Repayment of lease liabilities(3.03)Finance cost paid(1,266.16)et cash generated from / (used in) financing activities (C)8,195.81et cash generated from / (used in) financing activities (C)(3,412.55)et cash generated from / (used in) financing of the year(3,412.55)ash and cash equivalents at the beginning of the year4,069.91ash and cash equivalents at the end of the period657.37opponents of cash and cash equivalents632.48elances with scheduled banks:632.48Current accounts632.48sh on hand24.89ash on hand18	and flow from firm and diverse		
Proceeds from long term borrowings       127.00         Repayment of long term borrowings       (798.39)         Repayment of lease liabilities       (3.03)         Finance cost paid       (1,266.16)         et cash generated from / (used in) financing activities (C)       8,195.81         et cash flow decrease during the period (A+B+C)       (3,412.55)         ets and cash equivalents at the beginning of the year       4,069.91         ash and cash equivalents at the end of the period       657.37         ets with scheduled banks:       632.48         Current accounts       632.48         ash on hand       24.89	asi now iroin mancing activities		•
Proceeds from long term borrowings       127.00         Repayment of long term borrowings       (798.39)         Repayment of lease liabilities       (3.03)         Finance cost paid       (1,266.16)         et cash generated from / (used in) financing activities (C)       8,195.81         et cash flow decrease during the period (A+B+C)       (3,412.55)         ets and cash equivalents at the beginning of the year       4,069.91         ash and cash equivalents at the end of the period       657.37         ets with scheduled banks:       632.48         Current accounts       632.48         ash on hand       24.89	Proceeds / (repayment) from short term borrowings (net)	10 100 0-	
Repayment of long term borrowings       127.00         Repayment of lease liabilities       (798.39)         Finance cost paid       (1,266.16)         et cash generated from / (used in) financing activities (C)       8,195.81         et cash flow decrease during the period (A+B+C)       (3,412.55)         ash and cash equivalents at the beginning of the year       4,069.91         ash and cash equivalents at the end of the period       657.37         omponents of cash and cash equivalents       632.48         alances with scheduled banks:       632.48         Current accounts       632.48         sh on hand       24.89	Proceeds from long term borrowings		(939.9
Repayment of lease liabilities       (125,39)         Finance cost paid       (3,03)         et cash generated from / (used in) financing activities (C)       (1,266,16)         et cash flow decrease during the period (A+B+C)       (3,412,55)         et cash flow decrease during the period (A+B+C)       (3,412,55)         et cash equivalents at the beginning of the year       (3,412,55)         sh and cash equivalents at the end of the period       (3,772         opponents of cash and cash equivalents       (3,412,55)         ilances with scheduled banks:       (32,48         Current accounts       632,48         ish on hand       24,89			•
Finance cost paid       (1,000)       (3,000)         Finance cost paid       (1,266,16)       (848         et cash generated from / (used in) financing activities (C)       8,195,81       (1,917)         et cash flow decrease during the period (A+B+C)       (3,412,55)       (3,772         ash and cash equivalents at the beginning of the year       4,069,91       4,704         ash and cash equivalents at the end of the period       657.37       932         pomponents of cash and cash equivalents       632.48       913         ash on hand       24.89       18			(125.8
(1,200.16)       (848         (1,200.16)       (848         (1,200.16)       (1,201.16)         (1,200.16)       (1,201.16)         (1,200.16)       (1,201.16)         (1,201.16)       (1,201.16) <td></td> <td></td> <td>(3.0</td>			(3.0
cash flow decrease during the period (A+B+C)       (3,412.55)       (3,772         ash and cash equivalents at the beginning of the year       4,069.91       4,704         ash and cash equivalents at the end of the period       657.37       932         opponents of cash and cash equivalents       652.48       913         ash on hand       24.89       18		(1,266.16)	(848.3
ash and cash equivalents at the beginning of the year     4,069,91     4,704       ash and cash equivalents at the end of the period     657.37     932       omponents of cash and cash equivalents     657.37     932       plances with scheduled banks:     632.48     913       current accounts     632.48     913       ash on hand     24.89     18	et cash generated from / (used in) financing activities (C)	8,195.81	(1,917.1
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bit proponents of cash and cash equivalents ilances with scheduled banks: Current accounts ish on hand ish on hand is			4,704.5
ilances with scheduled banks: Current accounts 632.48 913 ash on hand 24.89 18	and and additional the end of the belied.	657.37	932.1
ilances with scheduled banks: Current accounts 632.48 913 ash on hand 24.89 18	omponents of cash and cash equivalents		
Current accounts     632.48     913       ash on hand     24.89     18			
Current accounts     632.48     913       ash on hand     24.89     18	alances with scheduled hanks		
ish on hand         002.46         913           24.89         18			
			913.5
		24.89	18.6
isn and cash equivalents at the end of the period 657.37 932			

Note: The above statement of cash flow has been prepared under the 'Indirect Method' as set out in Ind AS 7 'Statement of Cash Flows'



#### Notes to the standalone and consolidated financial results:

- 1 The above Statement for the quarter ended and half year ended 30 September 2022 of Jupiter Wagons Limited (Formerly known as Commercial Engineers & Body Builders Co Limited) ("the Company"), has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12 November 2022.
- 2 These unaudited financial results have been prepared in accordance the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

3 The Board of Directors of the Company at its meeting held on 28 September 2020, had approved the Scheme of Amalgamation ("the Scheme") of the Company (formerly known as Commercial Engineering and Body Builders Co Limited "CEBBCO") with erstwhile Jupiter Wagons Limited ("erstwhile JWL"). The Hon'ble National Company Law Tribunal, Kolkata Bench on 28 February 2022 and Hon'ble National Company Law Tribunal Indore Bench on 13 May 2022 had pronounced the order approving the aforesaid Scheme of Amalgamation.

Accordingly, the Company had accounted for the merger on 31 March 2022, which is effective from 1 October 2019, using the acquisition method retrospectively for all the periods presented in the standalone financial results as prescribed in Ind AS 103 – Business Combination as reverse merger. The impact of the merger on standalone results is as under\*;

	······			(Rs. in lakhs)
Particulars	Reported		Restated	
	Quarter ended 30 September 2021	Half year ended 30 September 2021	Quarter ended 30 September 2021	Half year ended 30 September 2021
Revenue from operations	9,633.89	15,201.70	25,212,66	51,709.69
Profit / (loss) before tax	176.80	(186.27)	2,462.22	4,067.04

\*The Company (formerly known as CEBBCO) did not have subsidiary, joint venture or associate and hence had never published consolidated results before merger.

The figures for the quarter and half year ended 30 September 2021 have been reviewed by firm of Chartered Accountants other than statutory auditors.

5 The Company is mainly engaged in the business of metal fabrication comprising load bodies for commercial vehicles and rall freight wagons in India. These, in the context of Ind -AS 108 is considered to constitute one single reportable segment. Accordingly, disclosures under Ind AS 108, Operating Segments are not applicable.

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6 These results have been filed with BSE Limited and National Stock Exchange of India Limited and is also available on the Company's website at www.cebbco.com.

Place: Jabalpur Date : 12 November 2022