

Atlanta Electricals Limited (Formerly known as "Atlanta Electricals Private Limited")
Plot No: 1503, GIDC Estate, Vitthal Udyog Nagar, Anand, Gujarat-388121
Unaudited Financial Results for the Quarter and year to date 30th September, 2025
Webiste: www.aetrafo.com, E-mail: complianceofficer@etrafo.com, CIN: L31110GJ1988PLC011648

(Rs in Lakhs)

Sr No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Six Months Ended		Year Ended	Quarter Ended			Six Months Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations												
	(a) Net Sales	31,696.09	31,511.28	27,022.30	63,207.37	57,014.09	1,24,417.96	31,696.09	31,511.28	27,022.30	63,207.37	57,014.09	1,24,417.96
2	Other Income	335.00	241.29	276.48	576.29	375.46	630.51	157.47	241.29	276.48	398.76	375.46	630.55
	Total Income from Operations (Net)	32,031.09	31,752.57	27,298.78	63,783.66	57,389.55	1,25,048.47	31,853.57	31,752.57	27,298.78	63,606.14	57,389.55	1,25,048.51
3	Expenses												
	(a) Cost of Materials Consumed	29,539.46	23,610.76	19,054.74	53,150.22	35,860.07	86,143.78	29,539.46	23,610.76	19,054.74	53,150.22	35,860.07	86,143.78
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	(7,615.87)	(280.32)	514.29	(7,896.19)	6,720.03	5,492.48	(7,615.87)	(280.32)	514.29	-7,896.19	6,720.03	5,492.48
	(d) Employee Benefits Expenses	976.06	735.23	617.53	1,711.30	1,171.02	2,944.25	976.06	735.23	617.53	1,711.30	1,171.02	2,944.25
	(e) Finance Cost	1,319.73	686.52	602.03	2,006.25	1,264.46	3,423.80	1,319.73	686.52	602.03	2,006.25	1,264.46	3,423.80
	(f) Depreciation and Amortization Expenses	319.06	235.11	155.47	554.17	308.14	630.47	550.76	235.11	155.47	785.87	308.14	630.47
	(g) Other Expenses	3,245.64	2,567.97	2,638.15	5,813.61	4,925.77	10,478.82	3,316.89	2,568.15	2,638.32	5,885.05	4,925.97	10,479.80
	Total Expenses	27,784.09	27,555.27	23,582.20	55,339.36	50,249.49	1,09,113.59	28,087.05	27,555.45	23,582.37	55,642.50	50,249.69	1,09,114.57
4	Profit / (Loss) before exceptional items, extraordinary	4,247.01	4,197.30	3,716.58	8,444.31	7,140.06	15,934.88	3,766.52	4,197.12	3,716.41	7,963.64	7,139.86	15,933.93
5	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
6	Profit / (Loss) from Ordinary Activities before	4,247.01	4,197.30	3,716.58	8,444.31	7,140.06	15,934.88	3,766.52	4,197.12	3,716.41	7,963.64	7,139.86	15,933.93
7	Extraordinary items	-	-	-	-	-	-	-	-	-	-	-	-
8	Profit / (Loss) before taxes	4,247.01	4,197.30	3,716.58	8,444.31	7,140.06	15,934.88	3,766.52	4,197.12	3,716.41	7,963.64	7,139.86	15,933.93
9	Tax Expenses												
	Current	1,000.00	1,050.00	1,000.00	2,050.00	1,850.00	3,900.00	1,000.00	1,050.00	1,000.00	2,050.00	1,850.00	3,900.00
	Deferred	226.51	33.12	29.14	259.63	42.99	69.53	256.87	33.12	29.14	289.99	42.99	69.53
	Short/Excess provision of tax	-	-	-	-	74.03	99.74	-	-	-	74.03	99.74	-
10	Net Profit / (Loss) for the Period	3,020.49	3,114.18	2,687.44	6,134.67	5,173.04	11,865.61	2,509.65	3,114.00	2,687.27	5,623.65	5,172.83	11,864.66
11	Other Comprehensive Income, net of tax												
	Items that will not be reclassified to profit or loss												
	(a) Remeasurements of the defined benefit plans	-	-	(2.19)	-	(2.19)	(31.49)	-	-	(2.19)	-	(2.19)	(31.49)
	(b) Equity Instruments through Other Comprehensive Income	19.99	12.92	(0.68)	32.91	10.07	(1.61)	19.99	12.92	(0.68)	32.91	10.07	(1.61)
	Total OCI attributable to Owners	19.99	12.92	(2.87)	32.91	7.88	(33.10)	19.99	12.92	(2.87)	32.91	7.88	(33.10)
12	Total Comprehensive income attributable to owners (10+11)	3,040.49	3,127.10	2,684.57	6,167.59	5,180.92	11,832.51	2,529.65	3,126.92	2,684.40	5,656.56	5,180.72	11,831.56
13	Paid-up Equity Share Capital (Face value of Rs.2 Per						1,431.70						1,431.70
14	Reserves excluding Revaluation Reserve						109.22						109.22
15	Earning per share												
	(a) Basic and Diluted Earning per Share (before Exceptional Items)	16.84	17.40	15.03	17.10	14.47	16.58	13.99	17.40	15.03	15.68	14.47	16.57
	(b) Basic and Diluted Earning per Share (after Exceptional Items)	16.84	17.40	15.03	17.10	14.47	16.58	13.99	17.40	15.03	15.68	14.47	16.57



Notes:-

1. The above Unaudited results (Standalone and Consolidated) have been prepared in accordance with Indian Accounting Standards ('IND AS') notified under section 133 of the companies Act 2013, read together with relevant rules issued there under and other accounting principles generally accepted in India.
2. The above financial results (Standalone and Consolidated) were reviewed and recommended by the Audit Committee on November 11, 2025 and subsequently approved by the Board of Directors at its meeting held on November 11, 2025.
3. The Company is primarily engaged in manufacturing of power and special duty transformers and therefore there is only one reportable segment.
4. The equity shares of the Company were listed on BSE Limited (BSE) & National Stock Exchange of India Limited (NSE) with effect from September 29, 2025, pursuant to an Initial Public Offering (IPO) of 53,11,825 equity shares of face value of ₹ 2 each at a price of ₹ 754 per share, aggregating to ₹ 68,734.14 Lakhs (OFS amounting to Rs 28,734.15 Lakhs and Fresh Issue amounting to Rs 39,999.99 Lakhs).

Subsequent to the completion of the IPO, the equity shares of the Company were admitted to dealings on the BSE Limited (BSE) under Scrip Code: 544527 and National Stock Exchange of India Limited (NSE) under Symbol: ATLANTAEL (Collectively Stock Exchange's).

The status of utilization of IPO Proceeds as on 30 September 2025 is as under:

(Rs in Lakhs)					
Sr. No	Object as disclosed in Offer Document	Amount disclosed in the Offer Document	Actual amount utilised	Un Utilised amount	Remarks
1	Re-payment/ pre-payment, in full or in part, of certain outstanding borrowings availed by our Company	791.20	-	791.20	
2	Funding working capital requirements of our Company	2,100.00	593.70	1,506.30	Used for Vendor Payment
3	General corporate purposes	850.30	-	850.30	
Total		3,741.50	593.70	3,147.80	

5. The Figure for the Preceeding 3 months ended 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year 31st March 2025 and year to date figure upto the third quarter of the relevant financial year.
6. The above results of the Company are available on the Company's website www.aetrafo.com and also on www.bseindia.com and www.nseindia.com.
7. On June 13, 2025, the company signed an agreement for the acquisition of 90% of the share capital of M/s. Atlanta Trafo Private Limited (Formerly know as BTW-Atlanta Transformers India Private Limited ("BTW")) for a consideration of Rs. 16,441.73 lakhs. On 11th August 2025 i.e. on completion of the said acquisition, the company has completed acquisition of 100% of the equity share capital of Atlanta Trafo Private Limited (Formerly know as BTW-Atlanta Transformers India Private Limited ("BTW")), thereby making it a wholly owned subsidiary. This quarter onwards, accordingly the subsidiary has been considered for the purpose consolidation in accordance with requirements of Ind AS 110 and figures of the previous quarters accordingly are not comparable.



Place: Anand

Date: November 11, 2025

For Atlanta Electrics Limited


Amish K. Patel
Whole Time Director
DIN: 02234678



PARIKH SHAH CHOTALIA & ASSOCIATES

Chartered Accountants

Limited Review Report on Quarterly and Year to date Unaudited Standalone Financial Results of Atlanta Electricals Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

Board of Directors

Atlanta Electricals Limited (Formerly known as "Atlanta Electricals Private Limited")

1. We have reviewed the accompanying statement of unaudited standalone financial results of Atlanta Electricals Limited ("Company") for the quarter and half year ended 30th September, 2025 (hereinafter referred to as the "the statement" and initialed for the purpose of identification), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations"). We draw attention to the fact that the financial results for the corresponding quarter ended 30th September, 2024 and for the half year ended 30th September, 2024 as reported in the Statement have been approved by the Company's Board of Directors, but have not been subjected to review as the requirement of submission of quarterly financial results is applicable on listing of equity shares of the Company from the quarter ended 30th June, 2025.
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations). Our responsibility is to issue a report 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. 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 is limited primarily to inquiries of company personal and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with 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 terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed or that it contains any material misstatement.

For Parikh Shah Chotalia & Associates

Chartered Accountants

FRN: 118493W



CA Rahul Parikh

(Partner)

M. No.105642

Date: 11th November 2025

Place: Vadodara

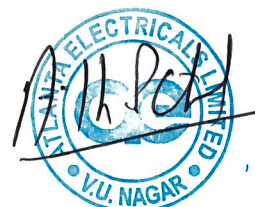
UDIN: 25105642BMIFEF1597



Atlanta Electricals Limited (Formerly known as "Atlanta Electricals Private Limited")
Standalone Balance Sheet as at 30 September 2025

(Rs in Lakhs)

Particulars	As at 30 September 2025	As at 31 March 2025
ASSETS		
Non-current assets		
Property, Plant and Equipment	20,837.63	6,922.89
Right-of-Use Assets	656.01	715.91
Capital work-in-progress	2,933.76	11,277.76
Other Intangible assets	9.22	5.26
Financial Assets		
Investments	19,542.22	94.52
Loan to Subsidiaries	8,048.98	3.00
Other financial assets	1,152.60	900.39
Other non-current assets	1,039.45	1,098.32
Total Non-current Assets	54,219.86	21,018.07
Current assets		
Inventories	38,495.45	21,511.77
Financial Assets		
Trade receivables	21,070.35	35,171.22
Cash and cash equivalents	35,835.53	33.66
Bank balances	6,324.76	6,570.26
Other financial assets	705.62	643.59
Other current assets	3,233.28	1,671.77
Total Current Assets	1,05,664.99	65,602.26
Total Assets	1,59,884.84	86,620.33
EQUITY and LIABILITIES		
Equity Share Capital	1,537.93	1,431.70
Other Equity	77,037.59	33,560.92
Total Equity	78,575.52	34,992.62
Non-current liabilities		
Financial Liabilities		
Borrowings	28,054.92	9,302.93
Lease liabilities	171.07	306.50
Provisions	67.30	87.68
Deferred tax liabilities net	468.10	208.46
Total Non-current liabilities	28,761.38	9,905.58
Current liabilities		
Financial Liabilities		
Borrowings	7,672.02	4,800.11
Lease liabilities	275.01	186.39
Trade Payables		
total outstanding dues of micro enterprises and small enterprises	3,045.00	2,662.67
total outstanding dues of others	30,750.49	28,350.02
Other financial liabilities	3,540.54	1,877.03
Other current liabilities	5,712.81	2,455.10
Provisions	561.85	550.66
Current Tax Liabilities (Net)	990.22	840.17
Total Current liabilities	52,547.94	41,722.13
Total liabilities	81,309.33	51,627.71
Total Equity and Liabilities	1,59,884.84	86,620.33



Atlanta Electricals Limited (Formerly known as "Atlanta Electricals Private Limited")
Standalone Cash Flow Statement for the period ended on 30 September 2025

(Rs in Lakhs)

Particulars	For period ended	For period ended
	30 September 2025	30 September 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	6,134.67	5,173.04
Adjustments for:		
Depreciation and amortisation	554.17	308.14
Provision for Income tax	2,309.63	1,967.02
Bad debts, provision for trade receivables and advances, net	49.13	33.31
Finance Cost	2,006.25	1,264.46
Interest Income	(306.71)	(197.78)
Dividend Income	(1.25)	(1.23)
Unrealised (gain) / loss	32.91	7.88
Operating profit before working capital changes	10,778.81	8,554.84
Adjustment for (increase) / decrease in operating assets		
Trade receivables	14,051.74	(8,198.82)
Other financial assets	(314.24)	1,276.46
Inventories	(16,983.67)	4,734.57
Other assets	(9,548.61)	(1,372.70)
Adjustment for Increase / (decrease) in operating liabilities		
Trade payables	2,782.81	(208.98)
Other financial liabilities	1,663.51	962.12
Other Liabilities	3,257.71	396.41
Provisions	(9.19)	44.98
Cash generated from operations	5,678.87	6,188.87
Income tax paid (net)	(1,899.94)	(1,505.76)
Net cash generated by operating activities	3,778.93	4,683.12
CASH FLOWS FROM INVESTING ACTIVITIES		
Bank deposits placed	245.50	(3,812.53)
Purchase of property, plant and equipment & CWIP	(6,064.12)	(3,690.22)
Purchase of intangible assets	(4.84)	(3.18)
Purchase of other Investment	(1,203.62)	15.93
Acquisition of Subsidiary	(18,244.07)	-
Dividend received	1.25	1.23
Interest received	306.71	197.78
Net cash (used in) / generated by investing activities	(24,963.20)	(7,290.98)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(46.82)	(50.61)
Proceeds from short term borrowings	2,871.91	4,199.47
Proceeds from long term borrowings	18,751.99	(245.58)
Proceed from Fresh Issue of Shares	106.24	-
Security Premium from Issue of Shares	37,309.08	-
Finance cost	(2,006.25)	(1,264.46)
Net cash used in financing activities	56,986.14	2,638.83
Net increase / (decrease) in cash and cash equivalents	35,801.87	30.96
Cash and cash equivalents at the beginning of the year	33.66	21.80
Cash and cash equivalents at the end of the year	35,835.53	52.76

Particulars	For period ended 30 September 2025	For period ended 30 September 2024
Reconciliation of Cash and Cash Equivalents with Balance Sheet:		
Cash and cash equivalents includes		
Cash on hand	8.32	9.38
Balances with Banks	35,781.86	-
Held as Margin Money for Bank Guarantee and Bank Overdraft	45.35	43.39



PARIKH SHAH CHOTALIA & ASSOCIATES

Chartered Accountants

Limited Review Report on Quarterly and Year to date Unaudited Consolidated Financial Results of Atlanta Electricals Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

Board of Directors

Atlanta Electricals Limited (Formerly known as "Atlanta Electricals Private Limited")

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Atlanta Electricals Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September, 2025 (hereinafter referred to as "the statement" and initialed for the purpose of identification), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended ("Listing Regulations"). We draw attention to the fact that the financial results for the corresponding quarter ended 30th September, 2025 and for the half year ended 30th September, 2025 as reported in the Statement have been approved by the Company's Board of Directors, but have not been subjected to review as the requirement of submission of quarterly financial results is applicable on listing of equity shares of the Company from the quarter ended 30th June, 2025.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with 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 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 SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the following entities.

Direct Subsidiaries:

Atlanta Transformers Private Limited

AE Components Private Limited

Atlanta Trafo Private Limited (formerly known as BTW Atlanta Transformers India Private Limited)

5. 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 the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. All subsidiary companies whose unaudited interim standalone financial results/information reflect total revenues of Rs. NIL for the half year ended 30th September 2025, total net profit after tax of Rs. (360.06) Lakhs for the half year ended 30th September 2025, other comprehensive income of Rs. NIL for the half year ended 30th September 2025, as considered in the Statement have been reviewed by us.

For Parikh Shah Chotalia & Associates

Chartered Accountants

FRN: 118493W



CA Rahul Parikh
Partner

M. No. 105642

Date: 11th November 2025

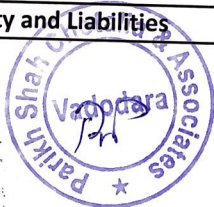
Place: Vadodara

UDIN: 25105642BMIFEG4965



Atlanta Electricals Limited (Formerly known as "Atlanta Electricals Private Limited")
Consolidated Balance Sheet as at 30 September 2025

Particulars	(Rs in Lakhs)	
	As at 30 September 2025	As at 31 March 2025
ASSETS		
Non-current assets		
Property, Plant and Equipment	43,905.29	6,922.89
Right-of-Use Assets	656.01	715.91
Capital work-in-progress	2,933.76	11,277.76
Other Intangible assets	18.20	5.26
Good will on Consolidation	2,564.61	-
Financial Assets	-	-
Investments	1,296.15	92.52
Loan to Subsidiaries	-	-
Other financial assets	1,582.27	900.49
Other non-current assets	1,039.45	1,098.32
Total Non-current Assets	53,995.73	21,013.17
Current assets		
Inventories	38,529.85	21,511.77
Financial Assets	-	-
Trade receivables	21,070.35	35,171.22
Cash and cash equivalents	36,031.35	36.73
Bank balances	6,387.68	6,570.26
Other financial assets	905.00	643.59
Other current assets	4,882.15	1,671.96
Total Current Assets	1,07,806.37	65,605.53
Total Assets	1,61,802.11	86,618.70
EQUITY and LIABILITIES		
Equity Share Capital	1,537.93	1,431.70
Other Equity	76,652.84	33,558.69
Total Equity	78,190.78	34,990.39
Non-current liabilities		
Financial Liabilities		
Borrowings	28,054.92	9,302.93
Lease liabilities	171.07	306.50
Other non current liabilities	-	-
Provisions	67.30	87.68
Deferred tax liabilities net	2,576.47	208.46
Total Non-current liabilities	30,869.75	9,905.58
Current liabilities		
Financial Liabilities		
Borrowings	7,672.02	4,800.11
Lease liabilities	275.01	186.39
Trade Payables	-	-
total outstanding dues of micro enterprises and small enterprises	3,045.00	2,662.67
total outstanding dues of others	30,767.96	28,350.02
Other financial liabilities	3,672.04	1,877.63
Other current liabilities	5,725.40	2,455.10
Provisions	593.93	550.66
Current Tax Liabilities (Net)	990.22	840.17
Total Current liabilities	52,741.58	41,722.73
Total liabilities	83,611.33	51,628.31
Total Equity and Liabilities	1,61,802.11	86,618.70



Atlanta Electricals Limited (Formerly known as "Atlanta Electricals Private Limited")
Consolidated Cash Flow Statement for the period ended on 30 September 2025

Particulars	(Rs in Lakhs)	
	For period ended 30 September 2025	For period ended 30 September 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	5,955.65	5,172.83
Adjustments for:		
Depreciation and amortisation	665.26	308.10
Provision for Income tax	2,309.63	1,967.00
Bad debts, provision for trade receivables and advances, net	49.13	33.30
Finance Cost	2,006.25	1,264.50
Interest Income	(306.71)	(197.80)
Dividend Income	(1.25)	(1.20)
Unrealised (gain) / loss	32.91	7.88
Operating profit before working capital changes	10,710.88	8,554.61
Adjustment for (increase) / decrease in operating assets		
Trade receivables	14,051.74	(8,198.80)
Other financial assets	(314.24)	1,276.50
Inventories	(16,983.67)	4,734.57
Other assets	(9,548.92)	(1,372.64)
Adjustment for Increase / (decrease) in operating liabilities		
Trade payables	2,782.81	(208.42)
Other financial liabilities	1,663.51	962.10
Other Liabilities	3,325.21	396.40
Provisions	(9.19)	45.10
Cash generated from operations	5,678.12	6,189.41
Income tax paid (net)	(1,899.94)	(1,505.80)
Net cash generated by operating activities	3,778.18	4,683.61
CASH FLOWS FROM INVESTING ACTIVITIES		
Bank deposits placed	245.50	(3,812.50)
Purchase of property, plant and equipment & CWIP	(6,064.12)	(3,690.15)
Purchase of intangible assets	(4.84)	(3.18)
Purchase of other Investment	(1,203.62)	15.90
Acquisition of Subsidiary	(18,050.58)	
Dividend received	1.25	1.20
Interest received	306.71	197.80
Net cash (used in) / generated by investing activities	(24,769.71)	(7,290.93)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(46.82)	(51.00)
Proceeds from short term borrowings	2,871.91	4,199.50
Proceeds from long term borrowings	18,751.99	(245.60)
Proceed from Fresh Issue of Shares	106.24	-
Security Premium from Issue of Shares	37,309.08	-
Finance cost	(2,006.25)	(1,264.60)
Net cash used in financing activities	56,986.14	2,638.30
Net increase / (decrease) in cash and cash equivalents	35,994.61	30.98
Cash and cash equivalents at the beginning of the year	36.73	21.80
Exchange gain loss on Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	36,031.34	52.78



Particulars	For period ended 30 September 2025	For period ended 30 September 2024
Reconciliation of Cash and Cash Equivalents with Balance Sheet:		
Cash and cash equivalents includes		
Cash on hand	8.32	9.40
Balances with Banks	35,977.67	-
Held as Margin Money for Bank Guarantee and Bank Overdraft	45.35	43.38
Total	36,031.34	52.78

Note:

The financial results and balance sheet as at 30th September incorporates impacts of acquisition of new subsidiary for the first time as compared to year end 31st March 2025, so impacts of non cash adjustment have been accounted for accordingly.

The cash flow statement has been prepared in accordance with principles of Ind AS 7

