

#### INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To The Board of Directors Aegis Logistics Limited

- We have reviewed the accompanying Statement of Unaudited Standalone Financial Results (the "Statement") of Aegis Logistics Limited ("the Company") for the quarter and half year ended 30<sup>th</sup> September 2021 being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations") as amended from time to time.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors at their meeting held on 27<sup>th</sup> October 2021, 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 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. 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. A review of interim financial information consists of making inquiries, primarily of personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





4. Based on our review conducted and procedures performed, 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 SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended, including the manner in which it is to be disclosed, to the extent applicable to the Company, or that it contains any material misstatement.

For C N K & Associates LLP

Chartered Accountants

Firm Registration Number: 101961W/W-100036

CHARTERED

D P. Sapre Partner

Mun Membership No.: 040740

Place: Mumbai

Date: 27<sup>Th</sup> October 2021

UDIN: 21040740AAAADN4359

#### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

(Rs. in Lakhs except per share data)

Particulars		Quarter ende		Half yea		
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	Year ended 31.03.2021
T di libulato	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	25,788	21,921	15,755	47,709	26,533	70,490
Other income	678	572	670	1,250	1,004	8,246
TOTAL INCOME (1+2)	26,466	22,493	16,425	48,959	27,537	78,736
EXPENSES						
	15.700	9.835	7.304	25.535	9.682	33,589
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		1		` /		3,303
	-,	_		_,		9,832
Finance costs	318	363		681	771	1,548
Depreciation and amortisation expense		1	999		1.970	3,953
, ·		2,139	2,008			9,783
TOTAL EXPENSES	18,356	16,175	12,918	34,531	24,497	60,546
Profit before tax (3-4)	8,110	6,318	3,507	14,428	3,040	18,190
Tax expenses	1,985	1,529	763	3,514	664	2,593
Profit for the period/ year (5-6)	6,125	4,789	2,744	10,914	2,376	15,597
Other Comprehensive Income (Net of Taxes)	(11)	(11)	(15)	(22)	(30)	40
Total Comprehensive Income for the period/year (7+8)	6,114	4,778	2,729	10,892	2,346	15,637
Paid up Equity Share Capital (Face value of Re.1 per share)	3,510	3,510	3,454	3,510	3,454	3,510
Other Equity						118,454
Earnings per equity share (Face value of Re. 1 each)						
(Not annualised, except for the year ended 31.03.2021) Basic (in Rs) Diluted (in Rs)	1.75 1.75	1.36 1.36	0.80 0.78	3.11 3.11	0.70 0.68	4.53 4.44
	Other income TOTAL INCOME (1+2)  EXPENSES Purchases of stock-in-trade Changes in Inventories of stock in trade Employee benefits expenses Expenses as per Employee Stock Purchase Plan Finance costs Depreciation and amortisation expense Other expenses TOTAL EXPENSES  Profit before tax (3-4)  Tax expenses  Profit for the period/ year (5-6)  Other Comprehensive Income (Net of Taxes)  Total Comprehensive Income for the period/year (7+8)  Paid up Equity Share Capital (Face value of Re.1 per share)  Other Equity  Earnings per equity share (Face value of Re. 1 each)  (Not annualised, except for the year ended 31.03.2021) Basic (in Rs)	Other income TOTAL INCOME (1+2)  EXPENSES Purchases of stock-in-trade Changes in Inventories of stock in trade Expenses as per Employee Stock Purchase Plan Finance costs Depreciation and amortisation expense Other expenses TOTAL EXPENSES Profit before tax (3-4) Tax expenses Profit for the period/ year (5-6) Other Comprehensive Income (Net of Taxes)  Total Comprehensive Income for the period/year (7+8) Paid up Equity Share Capital (Face value of Re.1 per share) Other Equity Earnings per equity share (Face value of Re. 1 each) (Not annualised, except for the year ended 31.03.2021) Basic (in Rs)  15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,700 (2,047) 15,70	Other income         678         572           TOTAL INCOME (1+2)         26,466         22,493           EXPENSES         15,700         9,835           Purchases of stock-in-trade         (2,047)         1,611           Employee benefits expenses         1,127         1,187           Expenses as per Employee Stock Purchase Plan         -         -           Finance costs         318         363           Depreciation and amortisation expense         1,050         1,040           Other expenses         2,208         2,139           TOTAL EXPENSES         18,356         16,175           Profit before tax (3-4)         8,110         6,318           Tax expenses         1,985         1,529           Profit for the period/ year (5-6)         6,125         4,789           Other Comprehensive Income (Net of Taxes)         (11)         (11)           Total Comprehensive Income for the period/year (7+8)         6,114         4,778           Paid up Equity Share Capital (Face value of Re. 1 each)         3,510         3,510           Other Equity         Earnings per equity share (Face value of Re. 1 each)         1.75         1.36	Other income         678         572         670           TOTAL INCOME (1+2)         26,466         22,493         16,425           EXPENSES         Purchases of stock-in-trade         15,700         9,835         7,304           Changes in Inventories of stock in trade         (2,047)         1,611         2           Employee benefits expenses         1,127         1,187         836           Expenses as per Employee Stock Purchase Plan         -         -         1,405           Finance costs         318         363         364           Depreciation and amortisation expense         1,050         1,040         999           Other expenses         2,208         2,139         2,008           TOTAL EXPENSES         18,356         16,175         12,918           Profit before tax (3-4)         8,110         6,318         3,507           Tax expenses         1,985         1,529         763           Profit for the period/ year (5-6)         6,125         4,789         2,744           Other Comprehensive Income (Net of Taxes)         (11)         (11)         (15)           Total Comprehensive Income for the period/year (7+8)         6,114         4,778         2,729           Paid up Equity Share Capi	Other income TOTAL INCOME (1+2)         678         572         670         1,250           TOTAL INCOME (1+2)         26,466         22,493         16,425         48,959           EXPENSES         Purchases of stock-in-trade         15,700         9,835         7,304         25,535           Changes in Inventories of stock in trade         (2,047)         1,611         2         (436)           Employee benefits expenses         1,127         1,187         836         2,314           Expenses as per Employee Stock Purchase Plan         -         -         1,405         -           Finance costs         318         363         364         681           Depreciation and amortisation expense         1,050         1,040         999         2,099           Other expenses         2,208         2,139         2,008         4,347           TOTAL EXPENSES         18,356         16,175         12,918         34,531           Profit before tax (3-4)         8,110         6,318         3,507         14,428           Tax expenses         1,985         1,529         763         3,514           Profit for the period/ year (5-6)         6,125         4,789         2,744         10,914           Other Comp	Other income         678         572         670         1,250         1,004           TOTAL INCOME (1+2)         26,466         22,493         16,425         48,959         27,537           EXPENSES         Purchases of stock-in-trade         15,700         9,835         7,304         25,535         9,682           Changes in Inventories of stock in trade         (2,047)         1,611         2         (436)         952           Employee benefits expenses         1,127         1,187         836         2,314         1,546           Expenses as per Employee Stock Purchase Plan         -         -         1,405         -         5,619           Finance costs         318         363         364         681         771         1,910         999         2,090         1,970           Other expenses         1,050         1,040         999         2,090         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970         1,970

See accompanying notes to the financial results

# $\frac{\texttt{STATEMENT OF UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED}{\texttt{SEPTEMBER 30, 2021}}$

(Rs. in Lakhs)

						(Rs. in Lakhs)
		Quarter ended		Half yea	ır ended	Year ended
Particulars	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
Liquid Terminal Division	5,122	5,401	4,420	10,523	8,768	18,023
Gas Terminal Division	20,666	16,520	11,335	37,186	17,765	52,467
Net Sales / Income from Operations	25,788	21,921	15,755	47,709	26,533	70,490
0						
Segment Results	0.700	2.007	2 202	F 70F	4 407	0.000
Liquid Terminal Division	2,798	2,907	2,203	5,705	4,437	9,002
Gas Terminal Division	6,062	4,121	3,263	10,183	5,620	17,023
	8,860	7,028	5,466	15,888	10,057	26,025
Less: Finance Cost	318	363	364	681	771	1,548
Other un-allocable expenditure (net)	1,023	870	2,002	1,893	6,949	7,881
Add: Interest Income	591	523	407	1,114	703	1,594
Profit before tax	8,110	6,318	3,507	14,428	3,040	18,190
Segment Assets						
Liquid Terminal Division	114,284	116,368	112,605	114,284	112,605	121,089
Gas Terminal Division	73,845	62,269	43,359	73,845	43,359	59,160
Unallocable	31,350	33,066	32,102	31,350	32,102	32,420
Total	219,479	211,703	188,066	219,479	188,066	212,669
Segment Liabilities						
Liquid Terminal Division	21,070	21,349	32,224	21,070	32,224	31,363
Gas Terminal Division	21,883	22,055	17,289	21,883	17,289	10,772
Unallocable	11,947	10,258	10,157	11,947	10,157	9,385
Total	54,900	53,662	59,670	54,900	59,670	51,520
Capital employed						
Liquid Terminal Division	93,214	95,019	80,381	93,214	80,381	89,726
Gas Terminal Division	93,214 51,962	40,214	26,070	51,962	26,070	48,388
Unallocable	19,403	22,808	21,945	19,403	20,070	23,035
Total	164,579	158,041	128,396	164,579	128,396	161,149
Total	104,379	150,041	120,390	104,379	120,390	101,149

### STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021

(Rs. in Lakhs)

Particulars			(Rs. in Lakns)	
ASSETS   Non-current assets   111,180   112,754   12,755   13,000   11,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,175   13,17	Particulare	As at		
ASSETS   Non-current assets   Property, plant and equipment   111,180   112,754   12,655   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121,056   121	Faiticulais			
Non-current assets   Priporty   Init and equipment   111,180   112,754   Capital work-in-progress   54,865   43,322   Intangible assets   56   Financial assets   16   Init angible assets   16   Init angible assets   17   Init angible assets   18   Init angible assets   19   Init angible assets	ASSETS	Onaudited	Auditeu	
Property plant and equipment				
Capital work-in-progress   54.845   43.322   Intanguible assets   46   59   51   51   51   51   51   51   51		111,180	112,754	
Intangible assets  i. Investments a) Investments in subsidiaries b) Other investments i. Loans iii. Other financial assets ii. Loans iii. Other financial assets ii. Loans iii. Other financial assets iii. Income tax assets iii.			43,522	
Financial assets			59	
a) Investments in subsidiaries b) Other investments   1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,				
b) Other investments   1   1   1   1   1   1   1   1   1	i. Investments			
b) Other investments   1   1   1   1   1   1   1   1   1	a) Investments in subsidiaries	4.673	4.620	
15.10ans   15.19a	·	1	1	
III.Other financial assets   970   896   Income tax assets (net)   2.751   3.000   Other non-current assets   192,461   183,678	,	15.193	15.190	
Income tax assets (net)   2,751   3,000   3,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,				
3.022   3.830   192,481   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878   183,878				
192,481				
Current assets				
Inventories				
Financial assets   1. Trade receivables   1		4 700	1 170	
i. Trade receivables ii. Cash and cash equivalents iii. Bank balances other than (ii) above iii. Bank balances other than micro enterprises and small enterprises Total current labilities iii. Trade payables Total current liabilities iii. I. Borrowings iii. Lease liabilities iii. Gher financial liabilities iii. Borrowings iii. Lease liabilities iii. Other financial liabilities iii. Other financia		4,709	4,170	
II. Cash and cash equivalents   576   2,444     III. Bank balances other than (III) above   3,405   3,423     V. Other financial assets   2,973   6,584     Other current assets   26,998   28,797     TOTAL ASSETS   26,998   28,797     TOTAL ASSETS   219,479   212,669     EQUITY AND LIABILITIES     EQUITY AND LIABILITIES     EQUITY SAPE Capital   3,510   3,510     Cher equity   122,945   118,454     Total Equity   132,855   121,964     LIABILITIES		6 704	5.067	
iii. Bank balances other than (ii) above       3,405       3,423         iv. Other financial assets       2,973       6,584         Total current assets       26,998       28,791         TOTAL ASSETS       219,479       212,669         EQUITY AND LIABILITIES       219,479       212,669         EQUITY AND LIABILITIES       3,510       3,510         Cquity       129,345       118,454         Total Equity       132,855       121,964         LIABILITIES       Non-current liabilities       11,174         Financial liabilities       9,006       11,174         iii. Other financial liabilities (Net)       6,403       6,337         Other non-current liabilities (Net)       6,403       6,337         Other non-current liabilities       49,219       49,657         Current liabilities       22,717       28,010         iii. Trade payables       27       24         Total outstanding dues of creditors of micro enterpr		·		
N. Other financial assets				
Section				
Total current assets   26,998   28,791   212,669   219,479   212,669   219,479   212,669   219,479   212,669   219,479   212,669   219,479   212,669   219,479   212,669   219,479   212,669   219,479   212,669   219,479   212,345   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213,455   213				
EQUITY AND LIABILITIES				
Equity And LiabiLities   Sequity   Sequity share capital   3,510   3,510   129,345   118,454   129,345   118,454   132,855   121,964   132,855   121,964   132,855   121,964   132,855   121,964   132,855   121,964   132,855   121,964   132,855   121,964   132,855   132,966   11,174   132,855   132,966   11,174   132,855   132,966   11,174   132,855   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   132,966   13	Total current assets	26,998	28,791	
Equity         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510 <t< td=""><td>TOTAL ASSETS</td><td>219,479</td><td>212,669</td></t<>	TOTAL ASSETS	219,479	212,669	
Equity         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510         3,510 <t< td=""><td>EQUITY AND LIABILITIES</td><td></td><td></td></t<>	EQUITY AND LIABILITIES			
Equity share capital				
Other equity         129,345         118,454           Total Equity         132,855         121,964           LIABILITIES         Non-current liabilities           Financial liabilities         9,006         11,174           ii. Case liabilities         27,475         27,360           iii. Other financial liabilities         793         722           Provisions         1,162         1,069           Deferred tax liabilities (Net)         6,403         6,397           Other non-current liabilities         4,380         2,935           Total Non-current liabilities         49,219         49,657           Current liabilities         22,717         28,010           ii. Lease liabilities         2,2739         2,680           Financial liabilities         2,2739         2,680           iii. Trade payables         2         2,739         2,680           iii. Trade payables         27         24           Total outstanding dues of creditors of micro enterprises and small enterprises         2         2         2           iii. Other financial liabilities         3,237         3,759         3,759           Other current liabilities         3,568         2,845           Provisions		3 510	3 510	
Total Equity				
Liabilities   Some in the provisions   Some	• •		121,964	
Non-current liabilities   Financial liabilities   Fi	• •	·	·	
Financial liabilities   Section				
i. Borrowings ii. Lease liabilities 27,475 27,360 rovisions 27,475 27,360 793 722 Provisions Deferred tax liabilities (Net) Other non-current liabilities 4,380 2,935 Total Non-current liabilities  Current liabilities ii. Lease liabilities Financial liabilities iii. Lease liabilities iii. Lease liabilities iii. Trade payables Total outstanding dues of creditors of micro enterprises and small enterprises iv. Other financial liabilities 7,245 Provisions Current tax liabilities 3,237 3,759 Current tax liabilities 3,2680 2,2717 240 247 248,010 25,010 26,010 26,010 27,799 28,010 28,010 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 2,680 29,739 29,739 2,680 29,739 29,739 2,680 29,739 29,739 2,680 29,739 29,739 2,680 29,739 29,739 2,680 29,739 29,739 2,680 29,739 29,739 29,739 2,680 29,739 29,739 2,680 29,739 29,739 2,680 29,739 29,739 2,680 29,739 29,739 2,680 29,739 29,739 2,680 29,739 29,739 2,680 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,739 29,7				
ii. Lease liabilities 27,475 27,360 iii. Other financial liabilities 793 722 Provisions 1,162 1,069 Deferred tax liabilities (Net) 6,403 6,397 Other non-current liabilities 4,380 2,935 Total Non-current liabilities 49,219 49,657  Current liabilities 700 ii. Lease liabilities 700 iii. Trade payables 700 Total outstanding dues of creditors of micro enterprises and small enterprises 700 iv. Other financial liabilities 700 iv. Other fi				
iii. Other financial liabilities       793       722         Provisions       1,162       1,069         Deferred tax liabilities (Net)       6,403       6,397         Other non-current liabilities       4,380       2,935         Total Non-current liabilities       49,219       49,657         Current liabilities       22,717       28,010         ii. Borrowings       2,739       2,680         iii. Trade payables       2,739       2,680         iii. Trade payables       27       24         Total outstanding dues of creditors of micro enterprises and small enterprises       27       24         Total outstanding dues of creditors other than micro enterprises and small enterprises       2,325       3,437         iv. Other financial liabilities       3,568       2,845         Provisions       292       293         Current tax liabilities (Net)       2,500       -         Total current liabilities       37,405       41,048         TOTAL LIABILITIES       86,624       90,705	9		·	
Provisions				
Deferred tax liabilities (Net)       6,403       6,397         Other non-current liabilities       4,380       2,935         Total Non-current liabilities       49,219       49,657         Current liabilities         ii. Borrowings       22,717       28,010         iii. Lease liabilities       2,739       2,680         iii. Trade payables       27       24         Total outstanding dues of creditors of micro enterprises and small enterprises       27       24         Total outstanding dues of creditors other than micro enterprises and small enterprises       2,325       3,437         iv. Other financial liabilities       3,568       2,845         Provisions       292       293         Current tax liabilities (Net)       2,500       -         Total current liabilities       37,405       41,048         TOTAL LIABILITIES       86,624       90,705				
Other non-current liabilities         4,380         2,935           Total Non-current liabilities         49,219         49,657           Current liabilities         2         49,219         49,657           Financial liabilities         2         2,717         28,010           ii. Borrowings         22,717         28,010         2,680           iii. Trade payables         2,739         2,680           Total outstanding dues of creditors of micro enterprises and small enterprises         27         24           Total outstanding dues of creditors other than micro enterprises and small enterprises         2,325         3,437           iv. Other financial liabilities         3,237         3,759           Other current liabilities         3,568         2,845           Provisions         292         293           Current tax liabilities (Net)         2,500            Total current liabilities         37,405         41,048           TOTAL LIABILITIES         86,624         90,705				
Current liabilities         49,219         49,657           Financial liabilities         22,717         28,010           i. Borrowings         22,717         28,010           ii. Lease liabilities         2,739         2,680           iii. Trade payables         27         24           Total outstanding dues of creditors of micro enterprises and small enterprises         27         24           Total outstanding dues of creditors other than micro enterprises and small enterprises         2,325         3,437           iv. Other financial liabilities         3,237         3,758         2,845           Provisions         292         293           Current tax liabilities (Net)         2,500         -           Total current liabilities         37,405         41,048           TOTAL LIABILITIES         86,624         90,705				
Current liabilities Financial liabilities i. Borrowings ii. Lease liabilities iii. Trade payables Total outstanding dues of creditors of micro enterprises and small enterprises iv. Other financial liabilities iv. Other financial liabilities Other current liabilities Provisions Current tax liabilities (Net) Total current liabilities  TOTAL LIABILITIES  22,717 28,010 29,010 29,010 2,739 2,680 2,739 2,680 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,				
i. Borrowings i. Lease liabilities iii. Trade payables Total outstanding dues of creditors of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises iv. Other financial liabilities Other current liabilities Provisions Current tax liabilities (Net) Total current liabilities  TOTAL LIABILITIES  22,739 2,680 2,739 2,680 2,739 2,739 2,680 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739	Total Non-current liabilities	49,219	49,657	
i. Borrowings i. Lease liabilities iii. Trade payables Total outstanding dues of creditors of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises iv. Other financial liabilities Other current liabilities Provisions Current tax liabilities (Net) Total current liabilities  TOTAL LIABILITIES  22,739 2,680 2,739 2,680 2,739 2,739 2,680 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739 2,739	Current liabilities			
i. Borrowings ii. Lease liabilities iii. Trade payables Total outstanding dues of creditors of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises iv. Other financial liabilities Other current liabilities Other current liabilities Provisions Current tax liabilities (Net) Total current liabilities  TOTAL LIABILITIES  28,010 2,739 2,680 2,739 2,739 2,680 2,845 2,325 3,437 3,759 3,759 2,845 2,845 2,845 2,932 2,932 2,933 2,750 2,750 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,700 2,				
ii. Lease liabilities iii. Trade payables Total outstanding dues of creditors of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises iv. Other financial liabilities Other current liabilities Other current liabilities Provisions Current tax liabilities (Net) Total current liabilities  TOTAL LIABILITIES  2,739 2,680 2,739 2,680 2,739 2,680 27 24 24 23,325 3,437 3,759 3,759 2,845 2,845 2,922 2,93 2,93 2,739 2,680 2,739 2,680 2,739 2,739 2,680 2,739 2,739 2,680 2,739 2,739 2,680 2,739 2,739 2,680 2,739 2,739 2,680 2,739 2,739 2,680 2,739 2,739 2,680 2,739 2,739 2,680 2,739 2,739 2,680 2,739 2,739 2,680 2,739 2,739 2,680 2,845 2,325 3,437 3,759 2,925 2,935 2,935 2,936 2,945 2,945 2,945 2,740 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,750 2,7		22.717	28.010	
iii. Trade payables Total outstanding dues of creditors of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises iv. Other financial liabilities Other current liabilities Other current liabilities Provisions Current tax liabilities (Net) Total current liabilities  TOTAL LIABILITIES  27 24 24 2325 3,437 3,759 2,325 3,437 3,759 2,845 2,845 2,845 2,920 2,930 2,500 2,500 37,405 41,048	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		
Total outstanding dues of creditors of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  iv. Other financial liabilities  Other current liabilities  Provisions  Current tax liabilities (Net)  Total current liabilities  TOTAL LIABILITIES  27  24  24  2325  3,437  3,759  3,237  3,759  292  293  293  291  292  293  293  41,048		2,100	2,000	
Total outstanding dues of creditors other than micro enterprises and small enterprises iv. Other financial liabilities Other current liabilities Provisions Current tax liabilities (Net) Total current liabilities  TOTAL LIABILITIES  2,325 3,437 3,759 3,568 2,845 292 293 293 273 3,759 3,568 2,845 2,945 2,500		27	24	
iv. Other financial liabilities       3,237       3,759         Other current liabilities       3,568       2,845         Provisions       292       293         Current tax liabilities (Net)       2,500       -         Total current liabilities       37,405       41,048         TOTAL LIABILITIES       86,624       90,705				
Other current liabilities       3,568       2,845         Provisions       292       293         Current tax liabilities (Net)       2,500       -         Total current liabilities       37,405       41,048         TOTAL LIABILITIES       86,624       90,705				
Provisions         292         293           Current tax liabilities (Net)         2,500         -           Total current liabilities         37,405         41,048           TOTAL LIABILITIES         86,624         90,705				
Current tax liabilities (Net)         2,500         -           Total current liabilities         37,405         41,048           TOTAL LIABILITIES         86,624         90,705				
Total current liabilities         37,405         41,048           TOTAL LIABILITIES         86,624         90,705			200	
			41,048	
	TOTAL LIARILITIES	96 624	00 705	
TOTAL EQUITY AND LIABILITIES 219,479 212,669	IOTAL LIABILITIES		90,705	
	TOTAL EQUITY AND LIABILITIES	219,479	212,669	

### STATEMENT OF UNAUDITED STANDALONE CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

(Rs. in Lakhs)

	(Rs. in Lakhs)			
	Half year ended	Half year ended		
Particulars	September 30, 2021	September 30, 2020		
	Unaudited	Unaudited		
Cash flow from operating activities				
Profit before tax	14,428	3,040		
Adjustments for:	11,120	5,515		
Depreciation and amortisation	2,090	1,970		
Finance costs	681	771		
Interest income	(1,114)	(703)		
Corporate guarantee commission	(4)	(13)		
Expenses as per Employee Stock Purchase Plan	-	5,619		
Dividend Income - Non-current investments	_	(161)		
Actuarial (loss) recognised in other comprehensive income	(30)	(40)		
Operating profit before working capital changes	16,051	10,483		
Adjustments for changes in working capital:				
(Increase)/ decrease in inventories	(531)	970		
(Increase)/ decrease in trade receivables	(737)	794		
(Increase)/ decrease in non-current assets	(244)	13		
(Increase) in current assets	(2,437)	(569)		
(Increase) in other current financial assets	(159)	(4,476)		
(Increase) in other non-current financial assets	(57)	(19)		
Decrease/ (increase) in other bank balances	19	(4,113)		
(Decrease)/ increase in trade payables	(1,110)	575		
Increase in non-current provisions	93	59		
(Decrease)/ increase in other non-current liabilities	(1)	3		
Increase in other current liabilities	721	104		
(Decrease)/ increase in other current financial liabilities	(161)	698		
Increase in other non-current financial liabilities	63	57		
Cash generated from operations	11,510	4,579		
Income tax (paid)/ refund received	(745)	698		
Net cash generated from operating activities (A)	10,765	5,277		
Cash flow from investing activities				
	(0.741)	(7.059)		
Purchase of property, plant and equipment including capital advances	(9,741)	(7,058)		
Purchase of intangible assets	(2)	(7)		
Purchase of non-current investments	(53)	(2.400)		
Advances to related parties (net)	4,787	(2,490)		
Dividend received - non-current investments	74	162		
Interest received  Net cash (used in) investing activities (B)	(4,935)	685 <b>(8,708)</b>		
Net cash (used in) investing activities (b)	(4,935)	(0,700)		
Cash flow from financing activities				
Proceeds from non-current borrowings	2,301	-		
Repayment of non-current borrowings	(9,732)	(1,551)		
(Repayment)/ proceeds from current borrowings (net)	(30)	1,497		
Advances from related parties (net)	1,569	3,827		
Payment of lease liability	(962)	(1,199)		
Proceeds from Issue of shares on exercise of options	(552)	57		
Dividend paid (including dividend distribution tax)	(15)	(331)		
Interest paid	(829)	(809)		
Net cash (used in)/ generated from financing activities (C)	(7,698)	1,491		
		-		
Net (decrease)/increase in cash and cash equivalents (A + B + C)	(1,868)	(1,940)		
Cash and cash equivalents as at the beginning of the year	2,444	6,580		
Cash and cash equivalents as at the end of the year	576	4,640		

#### Note:

The above Cash Flow Statement has been prepared under the 'indirect method' as set out in Indian Accounting Standard (Ind AS 7) - Statement of Cash Flow.

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

#### **NOTES:**

- 1 The above Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on October 27, 2021.
- 2 These results are prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 Other expenditure includes the provision of commission Rs.300 lakhs and Rs.600 lakhs for the quarter and half year ended September 30, 2021 respectively to the Managing Directors which is dependent upon the net profit determinable u/s 198 of the Companies Act, 2013 at the year end.
- 4 The Board of Directors of Aegis Logistics Limited ("ALL/ Company") have approved a Shareholders Agreement ("SHA") and a Share Subscription Agreement ("SSA") with Vopak India B.V. ("Vopak") and Aegis Vopak Terminals Limited ("AVTL") (Formerly known as Aegis LPG Logistics (Pipavav) Limited). Pursuant to the SHA and SSA, the parties shall execute business transfer agreements for the transfer of storage business of Aegis Gas (LPG) Private Limited ("AGPL") and ALL (except Mumbai Liquid and LPG terminals of ALL) and its stake in equity shares of Konkan Storage Systems (Kochi) Private Limited to wholly owned subsidiary AVTL upon fulfilment of all conditions precedent in the SHA/SSA. Further, Equity shares representing 49% of the paid-up share capital of AVTL are proposed to be issued by AVTL to Vopak for an aggregate base consideration of Rs. 14,861,850,000 (Rupees fourteen billion eight hundred and sixty-one million eight hundred and fifty thousand) subject to adjustments as contemplated in the SSA.

Further, Vopak India B.V. ("Vopak India"), Vopak Asia Pte., Ltd. ('Vopak Asia"), Vopak Logistics Asia Pacific B.V. ("Vopak Logistics"), CRL Terminals Private Limited ("CRL Terminals"), Aegis Vopak Terminals Limited ("AVTL") (Formerly known as Aegis LPG Logistics (Pipavav) Limited) and Aegis Logistics Limited ("Company") have entered into a Share Purchase Agreement ("SPA") wherein Vopak India, Vopak Asia and Vopak Logistics (collectively, "Sellers") are desirous of transferring to AVTL and AVTL has agreed to purchase from the Sellers, the 100% equity shares of CRL Terminals for an aggregate base consideration of Rs. 2,365,000,000 (Rupees Two Billion Three Hundred Sixty Five Million Only) subject to adjustments as contemplated in the CRL SPA.

Further, Aegis Gas (LPG) Private Limited ("AGPL"), Vopak India B.V. ("Vopak") and Aegis Logistics Limited ("Company") have entered into a Share Purchase Agreement in relation to the transfer of shares of Hindustan Aegis (LPG) Limited ("HALPG") by AGPL to Vopak representing 24% of the shareholding of HALPG for an aggregate base consideration of INR 3,138,000,000 (Rupees Three Billion One Hundred Thirty Eight Million) subject to adjustments as contemplated in the Shareholders Agreement and the Company shall hold 51% of the share capital of the HALPG through its wholly owned subsidiary AGPL.

For and on behalf of the Board of Directors

RAJ Digitally signed by RAJ KAPURCHAND CHANDARIA CHANDARIA Date: 2021.10.27 19:19:49 +05'30'

Raj K. Chandaria Chairman & Managing Director

DIN: 00037518

Place: Mumbai Date: October 27, 2021