



October 30, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Scrip Code: **502873**

Dear Sir,

Sub: Outcome of Board Meeting held on October 30, 2026

We wish to inform you that the Board of Directors in their Meeting held today i.e. October 30, 2026 has, inter alia, considered and approved the unaudited Standalone and Consolidated Financial Results of the company for the quarter and half year ended September 30, 2026, along with auditor's limited review report thereon.

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached the unaudited standalone and consolidated financial results of the company for the quarter and half year ended September 30, 2026, along with auditor's limited review report thereon.

The said meeting commenced at 02:45 PM and concluded at 02:58 PM.

The above announcements are also being made available on the website of the Company at www.hpthreads.com.

This is for your information and records.

Yours Faithfully,

For **H.P. Cotton Textile Mills Limited**

Shubham Jain

Company Secretary and Compliance Officer



Encl: As above



H.P. Cotton Textile Mills Limited

(A Government of India recognised Star Export House)

Corporate Office:

F-0, The Mira Corporate Suites,
1 & 2, Old Ishwar Nagar, Mathura Road,
New Delhi - 110065, India

www.hpthreads.com

T: +91 11 26927387, 49073415
+91 11 41540471 / 72 / 73

F: +91 11 49073410

E: info@hpthreads.com

Regd. Office & Works:

15 K.M. Stone, Delhi Road,
V.P.O. Mayar, Hisar - 125 044,
Haryana, India

CIN NO. L18101HR1981PLC012274



ISO 9001 : 2008

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results for the Quarter and half year ended 30th September 2026, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
H.P. Cotton Textile Mills Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of H.P. Cotton Textile Mills Limited ("the Parent"), which includes its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended September 30, 2026 and half year ended from April 1, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. 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 the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Parent

- i) H.P. Cotton Textile Mills Limited

Subsidiary

- i) HP MMF Textiles Limited

5. The accompanying Statement includes the unaudited interim financial results and other financial information of one subsidiary, whose interim financial results reflect:
 - a. Total revenue of ₹ Nil and ₹ Nil for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026 respectively;
 - b. Net loss after tax of ₹ 0.22 lakhs and ₹ 0.34 lakhs for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026 respectively.

These interim financial results and other financial information have been reviewed by us.



6. Based on our review conducted and procedures performed as stated in para 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 Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. Kothary & Co.
Chartered Accountants
Firm Registration No. 105335W



Nikhilesh Patni
Partner
Membership No. 155641
UDIN: 26155641EDISMx8134
Place: Mumbai
Date: October 30, 2026

H.P. Cotton Textile Mills Limited

Regd. Office:- 15th Km Stone, Delhi Road, VPO- Mayar, Hisar, Haryana-125044

CIN: L18101HR1981PLC012274, Email: info@hpthreads.com, Website: www.hpthreads.com

Tel: +91-11-41540471, Fax: +91-11-49073410

Statement of consolidated unaudited financial results for the quarter and six months ended 30 September 2026

(₹ in lacs except as stated otherwise)

Particulars	Quarter ended 30 September 2026	Quarter ended 30 June 2026	Quarter ended 30 September 2025	Six months ended 30 September 2026	Six months ended 30 September 2025	Year ended 31 March 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income:						
I. Revenue from operations	3,439	3,118	3,445	6,557	7,036	13,150
II. Other income	76	35	70	111	111	263
III Total income (I + II)	3,515	3,153	3,515	6,668	7,147	13,413
IV Expenses:						
Cost of materials consumed	1,453	1,155	1,369	2,608	2,808	5,279
Changes in inventories of finished goods and work-in-progress	(101)	(61)	34	(162)	148	(227)
Employee benefits expense	965	922	834	1,887	1,650	3,333
Finance costs	156	126	165	282	341	654
Depreciation and amortisation expense	83	79	82	162	162	331
Power and fuel	352	346	465	698	899	1,763
Other expenses	471	445	458	916	879	1,837
Total expenses (IV)	3,379	3,012	3,407	6,391	6,887	12,970
V (Loss)/profit before tax (III - IV)	136	141	108	277	260	443
VI Tax expense:						
- Current tax	-	-	-	-	-	-
- Tax credit of earlier years	-	-	-	-	-	-
- Deferred tax (credit)/expense	30	39	29	70	96	146
Total tax expense	30	39	29	70	96	146
VII (Loss)/profit for the period/year (V - VI)	106	102	79	207	164	297
VIII Other comprehensive income						
Items that will not be reclassified to profit or loss						
Re-measurement gain of defined benefit obligations	-	-	-	-	-	13
Income tax relating to these items that will not be reclassified to profit or loss	-	-	-	-	-	(4)
IX Total comprehensive (loss)/income for the period/year (comprising (loss)/profit and other comprehensive income for the period/year) (VII+ VIII)	106	102	79	207	164	306
X Paid-up equity share capital (face value per share Rs. 10)	392	392	392	392	392	392
XI Other equity				1,746	1,395	1,538
XII Earning/Loss per share (face value of Rs. 10 each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
(a) Basic (Rs.)	2.70	2.60	1.99	5.28	4.16	7.56
(b) Diluted (Rs.)	2.70	2.60	1.99	5.28	4.16	7.56

1. The consolidated unaudited financial results of H.P. Cotton Textile Mills Limited ("the Holding Company") for the Quarter ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 October 2026. The statutory auditors have carried out a limited review of consolidated unaudited financial results of the Holding Company, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The above consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS-34'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

3. In accordance with Ind AS 108 Operating Segments, the Board of Directors of the Holding Company, being the chief operating decision maker, have determined their only business segment viz Textile (spinning). Since the Group's business is from manufacturing and sale of textile (spinning), hence, no additional disclosures have been furnished.

4. The figures for the quarter ended September 30, 2026 are the balancing figures between unaudited figures for the six months ended September 30, 2026 and unaudited figures for the quarter ended June 30, 2026, which were subjected to limited review by the statutory auditor of the Holding Company.

5. Previous year's figures are re-grouped, re-arranged, re-classified wherever necessary.

6. The Statement includes the financial results of H.P. Cotton Textile Mills Limited (The Holding Company) and its subsidiary, HP MMF Textiles Limited.

For H.P. Cotton Textile Mills Limited


Raghav Kumar Agarwal
 Whole-Time Director, CEO & CFO
 DIN: 02836610



Place : New Delhi
 Date : 30 October 2026

H.P. Cotton Textile Mills Limited

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Statement of consolidated unaudited assets and liabilities as at 30 September 2026

(₹ in lacs except as stated otherwise)

Particulars	As at 30 September 2026	As at 31 March 2026
	(Unaudited)	(Audited)
I ASSETS		
Non-current assets		
(a) Property, plant and equipment	3,181	3,059
(b) Capital work-in-progress	15	2
(c) Right-of-use assets	294	321
(d) Other intangible assets	14	14
(e) Financial assets		
(i) Other financials assets	137	137
(f) Deferred tax assets (net)	86	156
(g) Non current tax assets (net)	5	4
(h) Other non-current assets	11	7
	3,743	3,700
Current assets		
(a) Inventories	3,586	3,412
(b) Financial assets		
(i) Trade receivables	2,016	1,014
(ii) Cash and cash equivalents	95	11
(iii) Bank balance other than (iii) above	138	134
(iv) Other financial assets	39	45
(c) Other current assets	1,082	1,032
	6,956	5,648
Total assets	10,699	9,348
II EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	392	392
(b) Other equity	1,746	1,538
	2,138	1,930
LIABILITIES		
Non current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,058	1,176
(ii) Lease liability	315	340
(b) Provisions	525	381
	1,898	1,897
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,924	2,346
(ii) Lease liability	49	47
(iii) Trade payables		
i) total outstanding dues of micro enterprises and small enterprises	468	289
ii) total outstanding dues of creditor other than micro enterprises and small enterprises	1,968	1,766
(iv) Other financial liabilities	396	262
(b) Other current liabilities	591	541
(c) Provisions	267	270
	6,663	5,521
Total equity and liabilities	10,699	9,348



H.P. Cotton Textile Mills Limited

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Statement of consolidated unaudited cash flow for the six months ended 30 September 2026

(₹ in lacs except as stated otherwise)

Particulars	Six months ended 30 September 2026	Six months ended 30 September 2025
	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Net loss before tax	277	260
Adjustments for:		
Depreciation and amortisation expense	162	162
Amount written off	1	1
Profit on sale of property, plant and equipment	(25)	-
Unrealised foreign exchange fluctuation	(22)	(34)
Interest income classified as investing cash flow	(9)	(8)
Interest expense	282	341
Changes in fair value of financial assets at fair value through profit and loss*	(0)	(0)
Operating (loss)/profit before working capital changes	666	722
Movements in working capital :		
Increase/(Decrease) in other non-current assets*	(4)	(0)
Increase/(Decrease) in other non-current financial assets *	0	0
Increase/(Decrease) in trade receivables	(981)	(419)
Increase/(Decrease) in other current assets	(50)	(133)
Increase/(Decrease) in other current financial assets	6	41
Increase/(Decrease) in inventories	(174)	(65)
Increase/(Decrease) in trade payables	382	124
Increase/(Decrease) in other financial liabilities	134	77
Increase/(Decrease) in other current liabilities	49	58
Increase/(Decrease) in provisions	142	108
Cash flow from operations	170	513
Income taxes paid (net of refund received during the year)	(1)	(1)
Net cash flow generated/(used in) from operating activities	169	512
B. Cash flows from investing activities		
Purchase of property, plant and equipment, including intangible assets, capital work in progress and capital advances	(291)	(40)
Proceeds from fixed deposits *	0	0
Proceeds from sale of property, plant and equipment	47	2
Interest received	5	4
Net cash flow used in investing activities	(239)	(34)
C. Cash flows from financing activities		
Proceeds from long-term borrowings	96	207
Repayment of long-term borrowings	(158)	(257)
Proceeds/repayment of short term borrowings (net)	479	(96)
Payment of principal portion of lease liability	(23)	(17)
Payment of interest portion of lease liability	(18)	(19)
Finance charges paid	(221)	(296)
Net cash flow generated/(used in) from financing activities	155	(478)
D. Net decrease in cash and cash equivalents (A+B+C)	85	(0)
E. Cash and cash equivalents at the beginning of the year	10	11
F. Cash and cash equivalents at the end of the year (D+E)	95	11
G. Cash and cash equivalents comprises of:		
i. Balances with scheduled banks - in current accounts	94	10
ii. Cash on hand	1	1
	95	11

*rounded off to zero

Note:

The above cash flow statement has been prepared under the 'indirect method' as set out in Ind AS 7, 'Statement of cash flows'.



Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results for the quarter and half year ended 30th September 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
H.P. Cotton Textile Mills Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of H.P. Cotton Textile Mills Limited (the "Company") for the quarter ended September 30, 2026 and half year ended from April 1, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 have 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 personnel 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 the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. Kothary & Co.
Chartered Accountants
(Firm Registration No. 105335W)



Nikhilesh Patni
Partner

Membership No. 155641

UDIN: 26155641CQCKSF6497

Place: Mumbai

Date: October 30, 2026



H.P. Cotton Textile Mills Limited

Regd. Office:- 15th Km Stone, Delhi Road, VPO- Mayar, Hisar, Haryana-125044

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Statement of standalone unaudited financial results for the quarter and six months ended 30 September 2026

Particulars	Quarter ended 30 September 2026	Quarter ended 30 June 2026	Quarter ended 30 September 2025	Six months ended 30 September 2026	Six months ended 30 September 2025	Year ended 31 March 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(₹ in lacs except as stated otherwise)						
Income:						
I. Revenue from operations	3,439	3,118	3,445	6,557	7,036	13,150
II. Other income	76	35	70	111	111	263
III Total income (I + II)	3,515	3,153	3,515	6,668	7,147	13,413
IV Expenses:						
Cost of materials consumed	1,453	1,155	1,369	2,608	2,808	5,279
Changes in inventories of finished goods and work-in-progress	(101)	(61)	34	(162)	148	(227)
Employee benefits expense	965	922	834	1,887	1,650	3,333
Finance costs	156	126	165	282	341	654
Depreciation and amortisation expense	83	79	82	162	162	331
Power and fuel	352	346	465	698	899	1,763
Other expenses	471	445	458	916	879	1,841
Total expenses (IV)	3,379	3,012	3,407	6,391	6,887	12,974
V (Loss)/profit before tax (III - IV)	136	141	108	277	260	439
VI Tax expense:						
- Current tax	-	-	-	-	-	-
- Tax credit of earlier years	-	-	-	-	-	-
- Deferred tax (credit)/expense	30	39	29	70	96	146
Total tax expense	30	39	29	70	96	146
VII (Loss)/profit for the period/year (V - VI)	106	102	79	207	164	293
VIII Other comprehensive income						
Items that will not be reclassified to profit or loss						
Re-measurement gain of defined benefit obligations	-	-	-	-	-	13
Income tax relating to these items that will not be reclassified to profit or loss	-	-	-	-	-	(4)
IX Total comprehensive (loss)/income for the period/year (comprising (loss)/profit and other comprehensive income for the period/year) (VII+ VIII)	106	102	79	207	164	302
X Paid-up equity share capital (face value per share Rs. 10)	392	392	392	392	392	392
XI Other equity				1,746	1,400	1,538
XII Earning/Loss per share (face value of Rs. 10 each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
(a) Basic (Rs.)	2.70	2.60	1.99	5.28	4.16	7.45
(b) Diluted (Rs.)	2.70	2.60	1.99	5.28	4.16	7.45

1. The Standalone unaudited financial results of H.P. Cotton Textile Mills Limited ("the Company") for the quarter ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 October 2026. The statutory auditors have carried out a limited review of standalone unaudited financial results of the Company, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS-34'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

3. In accordance with Ind AS 108 Operating Segments, the Board of Directors being the chief operating decision maker of the Company has determined its only business segment viz Textile (spinning). Since the Company's business is from manufacturing and sale of textile (spinning), hence, no additional disclosures have been furnished.

4. The figures for the quarter ended September 30, 2026 are the balancing figures between unaudited figures for the six months ended September 30, 2026 and unaudited figures for the quarter ended June 30, 2026, which were subjected to limited review by the statutory auditor of the Company.

5. Previous year's figures are re-grouped, re-arranged, re-classified wherever necessary.

For H.P. Cotton Textile Mills Limited

Raghav Kumar Agarwal
Whole-Time Director, CEO & CFO
DIN: 02836610



Place : New Delhi
Date : 30 October 2026

H.P. Cotton Textile Mills Limited

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Statement of standalone unaudited assets and liabilities as at 30 September 2026*(₹ in lacs except as stated otherwise)*

Particulars	As at 30 September 2026	As at 31 March 2026
	(Unaudited)	(Audited)
I ASSETS		
Non-current assets		
(a) Property, plant and equipment	3,181	3,059
(b) Capital work-in-progress	15	2
(c) Right-of-use assets	294	321
(d) Intangible assets	14	14
(e) Financial assets		
(i) Investments	6	6
(ii) Other financial assets	137	137
(f) Deferred tax assets (net)	86	156
(g) Non current tax assets (net)	5	4
(h) Other non-current assets	11	7
	3,749	3,706
Current assets		
(a) Inventories	3,586	3,412
(b) Financial assets		
(i) Trade receivables	2,016	1,014
(ii) Cash and cash equivalents	89	4
(iii) Bank balance other than (iii) above	138	134
(iv) Other financial assets	39	45
(c) Other current assets	1,082	1,032
	6,950	5,641
Total assets	10,699	9,347
II EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	392	392
(b) Other equity	1,746	1,538
	2,138	1,930
LIABILITIES		
Non current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,058	1,176
(ii) Lease liability	315	340
(b) Provisions	525	381
	1,898	1,897
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,924	2,346
(ii) Lease liability	49	47
(iii) Trade payables		
i) total outstanding dues of micro enterprises and small enterprises	468	289
ii) total outstanding dues of creditor other than micro enterprises and small enterprises	1,968	1,765
(iv) Other financial liabilities	396	262
(b) Other current liabilities	591	541
(c) Provisions	267	270
	6,663	5,520
Total equity and liabilities	10,699	9,347



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Statement of standalone unaudited cash flow for the six months ended 30 September 2026*(₹ in lacs except as stated otherwise)*

Particulars	Six months ended 30 September 2026	Six months ended 30 September 2025
	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Net (loss)/profit before tax	277	260
Adjustments for:		
Impairment Loss on Investment *	0	-
Depreciation and amortisation expense	162	162
Amount written off	1	1
Profit on sale of property, plant and equipment	(25)	-
Unrealised foreign exchange fluctuation	(22)	(34)
Interest income classified as investing cash flow	(9)	(8)
Interest expense	282	341
Changes in fair value of financial assets at fair value through profit and loss*	(0)	(0)
Operating (loss)/profit before working capital changes	665	722
Movements in working capital :		
(Increase)/decrease in other non-current assets*	(4)	(0)
Increase in other non-current financial assets*	0	0
Decrease/(increase) in trade receivables	(981)	(419)
Decrease in other current assets	(50)	(133)
Decrease/(increase) in other current financial assets	6	41
Decrease/(increase) in inventories	(174)	(65)
(Decrease)/increase in trade payables	382	124
Decrease in other financial liabilities	134	77
Increase/(decrease) in other current liabilities	49	58
(Decrease)/increase in provisions	142	108
Cash generated from operations	170	513
Income taxes paid (net of refund received during the year)	(1)	(1)
Net cash flow generated from operating activities	169	512
B. Cash flows from investing activities		
Purchase of property, plant and equipment, including intangible assets, capital work in progress and capital advances	(291)	(40)
Proceeds from fixed deposits*	0	0
Proceeds from sale of property, plant and equipment	47	2
Interest received	5	4
Net cash flow used in investing activities	(239)	(34)
C. Cash flows from financing activities		
Proceeds from long-term borrowings	96	207
Repayment of long-term borrowings	(158)	(257)
Proceeds/repayment of short term borrowings (net)	479	(96)
Payment of principal portion of lease liability	(23)	(17)
Payment of interest portion of lease liability	(18)	(19)
Finance charges paid	(221)	(296)
Net cash flow generated/(used in) from financing activities	155	(478)
D. Net decrease in cash and cash equivalents (A+B+C)	84	(0)
E. Cash and cash equivalents at the beginning of the year	4	4
F. Cash and cash equivalents at the end of the year (D+E)	89	4
G. Cash and cash equivalents comprises of:		
i. Balances with scheduled banks - in current accounts	88	3
ii. Cash on hand	1	1
	89	4

*rounded off to zero

Note:

The above cash flow statement has been prepared under the 'indirect method' as set out in Ind AS 7, 'Statement of cash flows'.

